

**APPLICATION FOR EXEMPTION
FROM REAL ESTATE TAXATION**

MAP REFERENCE NUMBER			
Plat Number	Block	Sub Div	Parcel or Lot number
.....		

County of Fairfax
Department of Tax Administration
Real Estate Division
 12000 Government Center Parkway
 Suite 357
 Fairfax, Virginia 22035



DTA USE ONLY:
 Application Number: _____
 Assigned to: _____

Stamp Date & Time Received

703-222-8234, TTY 711
 E-Mail Address: dtared@fairfaxcounty.gov

INSTRUCTIONS TO APPLICANT

The Virginia Constitution generally requires that all property shall be taxed, but state law does provide certain exemptions. The burden of showing that an exemption applies is on the person who seeks an exemption. Exemptions to the property tax are strictly construed. Accordingly, if you seek an exemption, you should be able to show that the property is within an exemption provided by state law. To qualify for exemption, the property must be **owned and used** by the qualifying entity. In general, vacant land is deemed as not proving use.

If you wish to apply for an exemption to the property tax, please complete all applicable sections of this form and return it to the Department of Tax Administration, Real Estate Division. For questions that cannot be answered within the spaces provided, provide the information on separate pages. You will receive written notification of our decision. All property will remain taxable until our decision is made. If you have any questions, please call 703-222-8234.

PLEASE BE ASSURED THAT THIS INFORMATION WILL BE KEPT STRICTLY CONFIDENTIAL, SUBJECT TO CRIMINAL PENALTIES, IN ACCORDANCE WITH TITLE 58.1-3 OF THE CODE OF VIRGINIA.

I. Owner Information

- 1) Owner of Record: _____
- 2) Mailing Address: _____

- 3) Property Address: _____
- 4) Other Property Owned by Owner of Record: _____

II. General Information

- 1) State the paragraph of Article X, Section 6 of the Constitution of Virginia or §58.1-3600 of the Code of Virginia under which you claim exemption: _____

- 2) Is the claim for exemption of this property from real estate taxes based on §58.1-3650 of the Code of Virginia (“Post-1971 Property Exempt From Taxation By Designation”)? _____

- 3) Enclose a copy of the Charter, By-Laws, or other documentation establishing your religious, charitable, benevolent, or non-profit organization. _____
- 4) Provide a copy of any documentation which confirms the Not-For-Profit status of your organization. _____
- 5) Is the property within the boundaries of the Towns of Vienna, Herndon, or Clifton?

- 6) Does the property currently possess or have any application pending for a Special Use Permit, a Special Use Exception, a Variance, or has it been rezoned in the last three years? _____
If so, list the permit/rezoning number and attach a copy. _____
If pending, list the application date, any case numbers, and the current status of the application:

- 7) For what purpose and how often is the property used? _____

- 8) When did the use begin? _____
- 9) Have all real estate tax payments on this property been made as of the date of this application?

- 10) State the date on which exemption from real estate taxation should begin: _____
Provide proof of qualifying use if the claimed exemption date is more than 6 months prior to the date of application (i.e. dated Schedule of Church Services, dated correspondence indicating qualifying use, etc.) _____

III. Properties Currently Improved With Buildings

- 1) List the number, type, and use of the buildings on the property: _____

- 2) How much land area is necessary for the efficient use of the buildings (acreage or square feet)?

- 3) If the land area for which exemption is requested exceeds that necessary for the efficient use of the buildings, state why this additional area should be exempted: _____

IV. Vacant Land

- 1) Provide the land area (acreage or square feet): _____
- 2) Is this parcel adjacent to another improved property owned by the Owner of Record? _____
If so, identify adjacent parcel(s) and its/their use: _____

- 3) Is this parcel necessary to the current function of the organization? _____
- 4) Explain the use made of the vacant parcel: _____

V. New Construction

- 1) Type of structure being built and proposed use: _____
- 2) Provide the date that actual construction began: _____
- 3) Provide the building permit number: _____
- 4) For Churches and/or Parsonages: provide the date that the footers were poured and attach a copy of the inspection approval: _____
- 5) If the structure is complete, provide the date of first use: _____

VI. Parsonages/Residences

- 1) Is this the only parsonage/residence owned by your organization? _____
- 2) Attach a copy of the Special Use Permit or provide the permit number if the use of the parsonage/residence is non-conforming to the existing code: _____
- 3) Provide the deed reference (deed book and page) for the recordation of the purchase of the property: _____
- 4) Provide the name, official title, and phone number of the religious official occupying the parsonage/residence: _____
- 5) Attach a copy of a certificate of ordination (or similar document) for the religious official occupying the parsonage/residence. _____
- 6) Provide the name and phone number of the Church or Place of Worship where the religious official occupying the parsonage/residence conducts religious services: _____

- 7) How often are services conducted by the religious official occupying the parsonage/residence: _____
- 8) State the approximate size of the congregation of the religious official occupying the parsonage/residence: _____
- 9) Attach a current copy of the church stationery or other official church literature bearing the name of the religious official and affiliation with the church where services are conducted.

VII. Lease Information

- 1) Is any part of the property leased or rented? _____
- 2) Are the tenants exempt entities? _____
- 3) What is the relationship of the tenant to your organization? _____
- 4) *Provide complete copies of current leases* and complete the following chart (attach additional sheets as necessary.)

Tenants	Lease Term in Years	Floor Area in Square Feet	Annual Gross Income	Expenses Incurred for Service to the Tenants

VIII. Comments

Provide additional comments, if necessary, in support of your application for tax exemption. Please be specific as to which of the above sections your comments apply: _____

In the event of any change in the ownership or use of this property, the undersigned agrees to notify the Real Estate Division of the Department of Tax Administration.

AFFIDAVIT

I certify that to the best of my knowledge and belief the foregoing statements are complete and correct.

Given under my hand this _____ day of _____, _____.

Name (print): _____

Signature: _____

Title: _____

Telephone Number: _____

If applicant is other than the Owner of Record, state applicant's relationship to owner (agent, employee, etc.) _____