



POLK COUNTY
Property Appraiser
Neil Combee

R. 06/2025
ADA Compliant

AD VALOREM TAX EXEMPTION APPLICATION AND RETURN

DR-504 Attachment / Document Checklist

Organization Name: _____

Email Address: _____

Contact Name: _____ Business Phone: _____

INCORPORATION

1. Is your organization incorporated? _____ **YES** _____ **NO**
2. Have you attached your articles of incorporation? _____ **YES** _____ **NO**
3. Have you attached a copy of your IRS determination letter? _____ **YES** _____ **NO**

Example: 501(c)(2), 501(c)(3), 501(c)(12), etc.

4. **REQUIRED IF NO ABOVE:** If you answered **NO** to ANY of the above, please provide your Constitution, Articles of Assn, Declaration of Trust – **OR** – a statement (below or attached) indicating your organizations aim / purpose.

PROPERTY

1. Is any of your property rented or leased? _____ **YES** _____ **NO**
2. Is any of your property used for non-exempt purposes? _____ **YES** _____ **NO**
3. Have you attached a copy of all active rental/lease contracts? _____ **YES** _____ **NO**
4. **REQUIRED:** Please provide a detailed explanation of how the property is used (below or attached) and include affirmative steps if necessary. Provide Details of any and all non-exempt use of the property. See definition of affirmative steps below.

Affirmative Steps refers to documented or photographed proof of activities that demonstrate a commitment of the property to a religious use as a house of public worship. Examples include architectural plans or schematic drawings; construction or renovation activities; land clearing or site preparation. Public worship activities include religious worship, educational activities, parking, recreation, partaking of meals, and fellowship.

5. If the organizations property includes a residential structure (home, mobile home, etc.) will the sale of the residential structure be distributed for one or more exempt purposes? _____ **YES** _____ **NO**
6. **REQUIRED:** Please provide a statement (below or attached) indicating to what degree the proceeds of the sale, lease, or other disposition of the organization's property will inure to the benefit of the organization's members, directors, or officers.

SALARY STATEMENT

_____ **YES** _____ **NO** Does the organization pay any salaries, fees, loans, gratuities, etc. for its operation – **OR** – to any officer, director, trustee, member or stockholder, etc.?

IF YES - ATTACHMENT REQUIRED: Please attach a document(s) with all salaries, fees, etc.

IF NO - STATEMENT REQUIRED: Please initial the statement below or provide a similar statement:

I certify, under penalty of perjury, this organization **DOES NOT** pay any salaries, fees, loans, gratuities, etc. for its operation – **OR** – to any officer, director, trustee, member, etc.

INITIALS



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LOAN STATEMENT

____ YES ____ NO Does the organization have any mortgages, liens, or encumbrance payments for the property
--OR-- guarantees of any loan to or any obligation to any officer, director, trustee, etc.?

IF YES - ATTACHMENT REQUIRED: Please attach a document(s) with all loans / obligations.

IF NO - STATEMENT REQUIRED: Please initial the statement below or provide a similar statement:

I certify, under penalty of perjury, this organization **DOES NOT** have any mortgages, liens, or
encumbrance payments for the property – **OR** – guarantees of any loan to or any obligation to any
officer, director, trustee, member, etc.

INITIALS

SERVICE CHARGE STATEMENT

____ YES ____ NO Does the organization charge for any of its services?

IF YES - ATTACHMENT REQUIRED: Please attach a document(s) with all all service charges.

IF NO - STATEMENT REQUIRED: Please initial the statement below or provide a similar statement:

I certify, under penalty of perjury, this organization **DOES NOT** charge for any services.

INITIALS

CONTRACTS STATEMENT

____ YES ____ NO Does the organization have any contracts between the organization and any officer,
director, trustee, member, etc. pertaining to rendition of service, provision of
good/supplies, management of the organization, construction / renovation of the organization?

IF YES - ATTACHMENT REQUIRED: Please attach a document(s) with all contracts / agreements.

IF NO - STATEMENT REQUIRED: Please initial the statement below or provide a similar statement:

I certify, under penalty of perjury, this organization **DOES NOT** have any contracts between the
organization and any officer, director, trustee, member or stockholder, etc.

INITIALS

I hereby certify, under penalty of perjury, that all information provided on this form and any attached documents, spreadsheets, statements, schedules, etc., are true and correct to the best of my knowledge as of January 1 of this year.

Print Name

Signature

Title

Date

PLEASE NOTE: The property appraiser may require additional information to determine your eligibility for the exemption requested.

Please email the completed [DR-504 Exemption Application](#) along with this DR-504 Attachment / Document Checklist – AND – all supporting documentation to paexemptions@polk-county.net.