

**TAX EXEMPT APPLICATION
TOWN OF PUTNAM
ASSESSOR'S OFFICE**

Applications must be filed with the Assessor on or before November 1st.

Return the completed form to: Town of Putnam
Assessor's Office
200 School St.
Putnam, CT 06260

If you have any questions, please contact our office at:
860-963-6800 ext. 171
assessor@putnamct.us

Name of Organization: _____

Mailing Address: _____ Contact Person: _____

Phone: _____ Email: _____

1) Exemption is claimed in accordance with which section of the Connecticut General Statutes? _____

- 12-81(7): Property used for scientific, educational, literary, historical, charitable or open space land preservation purposes.
- 12-81(10): Property belonging to agricultural or horticultural societies.
- 12-81(11): Property held for cemetery use.
- 12-81(12): Personal property of religious organizations devoted to religious or charitable use
- 12-81(13): Houses of religious worship.
- 12-81(14): Property of religious organizations used as a school, daycare, camp, parish house, orphan asylum, home for children, thrift shop, reformatory or infirmary.
- 12-81(15): Houses used by officiating clergymen as dwellings.
- 12-81(16): Property of hospitals and sanatoriums.
- 12-81(18): Property of veterans' organizations.
- 12-81(75): Certain health care institutions.

2) What are the purposes of the organization? ***(Submit copy of the charter and/or by-laws)*** _____

3) Is the gross income of the organization ***ENTIRELY*** devoted to the purpose(s) stated above? YES NO

4) Last fiscal year end date: _____

5) Gross income for fiscal year: _____

6) Gross expenses for fiscal year: _____

7) List sources of income:

Donations: _____ Fees: _____

Rentals: _____ Grants: _____

Government subsidies: _____ Other (describe): _____

8) List sources of expenses:

Salaries: _____

Maintenance: _____

Rent: _____

Mortgage: _____

Other (describe): _____

9) Is any officer, member, or employee receiving any monetary profit, except reasonable compensation paid for services related to one or more of the organization's tax-exempt purposes? YES NO

10) If the organization achieves a net income or profit, how will the profit be spent? _____

11) Does the organization's charter contain provisions related to the disposition of profit? YES NO

12) What would become of the property of the organization in the event of its dissolution? _____

13) Does the organization's charter contain provisions related to its dissolution? YES NO

14) Has the organization filed a federal and/or state income tax return for the current fiscal year? YES NO
(Submit copy of most recent income tax return.)

15) What is the market value of tangible personal property (property other than real estate and motor vehicles) of the organization as of October 1, 2025? _____

16) Is all tangible personal property devoted to carrying out the organization's tax-exempt purpose? YES NO

17) List all **real estate** owned by the organization **along with detailed use of each property.**

Location	Use
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

18) Is all real estate being used exclusively for carrying out the organization's tax-exempt purpose? YES NO

19) Does the reporting organization own any real estate that is in the progress of construction? YES NO

If yes, list location and intended use. _____

20) Is any portion of the real estate rented, leased, or otherwise occupied by someone other than the reporting organization? YES NO

If yes, describe. _____

21) List all registered motor vehicles (year, make, model, VIN), and the vehicle's use. _____

22) Are the motor vehicles listed used exclusively for carrying out the organization's tax-exempt purpose? YES NO

23) List any property in another Connecticut municipality that has granted the organization an exemption under CGS 12-81, along with the use of the property. _____

24) List any location in another Connecticut municipality that has denied the organization an exemption under CGS 12-81, along with the use of the property and reason for denial. _____

25) Has the organization received a "Certificate of Need" from the CT Office of Health Care Access? YES NO

26) Has the organization received a State of Connecticut Sales Tax Exemption? YES NO

27) Has the organization received a tax-exempt determination from the IRS? YES NO

**PLEASE INCLUDE COPIES OF ALL OF THE FOLLOWING THAT ARE APPLICABLE TO THE ORGANIZATION.
Failure to provide documentation may result in denial of the application.**

- _____ IRS document (most recent) recognizing the organization as tax exempt under 26 U.S.C. Sec. 501 (c) or 501 (d).
- _____ Corporate charter and bylaws or good faith equivalent if applicant is not corporation.
- _____ Federal and/or state income tax returns with all schedules attached for most recently completed return.
- _____ Evidence that the property is used as claimed.
- _____ Copies of funding requests made to public institutions or private parties in the current tax year and prior tax year of the applicant.
- _____ State of Connecticut Sales Tax Exemption.
- _____ Evidence that corporation has timely filed its biennial return with the Secretary of State.
- _____ Audited financial statements for the latest available year.
- _____ List of top ten highest paid employees and their salary/compensation.
- _____ Evidence of compensation in money or in-kind paid to officers, directors and/or employee of the applicant.
- _____ Certificate of Need from Connecticut Office of Health Care Access.

I do hereby declare under oath that, according to the best of my knowledge, remembrance, and belief, this report is true.

Signed (Treasurer or other CFO): _____ Date: _____

Title: _____ Print Name: _____

Subscribed and sworn to before me this _____ day of _____, 20_____

Signature of Notary Public: _____

Date Commission Expires: _____ Printed Name of Notary Public: _____

AREA BELOW FOR OFFICE USE ONLY

Signed: _____ Date: _____ Determination: Approved or Denied

Reason for denial: _____

Sec. 12-81. Exemptions. The following-described property shall be exempt from taxation:

(7) Property used for scientific, educational, literary, historical, charitable or open space land preservation purposes. Exception. (A) Subject to the provisions of sections [12-87](#) and [12-88](#), the real property of, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes and used exclusively for carrying out one or more of such purposes or for the purpose of preserving open space land, as defined in section [12-107b](#), for any of the uses specified in said section, that is owned by any such corporation, and the personal property of, or held in trust for, any such corporation, provided (i) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and (ii) in 1965, and quadrennially thereafter, a statement shall be filed on or before November first with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. Such form shall be posted on the Internet web site of such assessor or board of assessors, if applicable. The real property shall be eligible for the exemption regardless of whether it is used by another corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes;

(B) On and after October 1, 2022, housing subsidized, in whole or in part, by federal, state or local government and housing for persons or families of low and moderate income shall not constitute a charitable purpose under this section. As used in this subdivision, "housing" shall not include real property used for housing belonging to, or held in trust for, any corporation organized exclusively for charitable purposes and exempt from taxation for federal income tax purposes, the primary use of which property is one or more of the following: (i) An orphanage; (ii) a drug or alcohol treatment or rehabilitation facility; (iii) housing for persons who are homeless, persons with a mental health disorder, persons with intellectual or physical disability or victims of domestic violence; (iv) housing for ex-offenders or for individuals participating in a program sponsored by the state Department of Correction or Judicial Branch; or (v) short-term housing operated by a charitable organization where the average length of stay is less than six months. The operation of such housing, including the receipt of any rental payments, by such charitable organization shall be deemed to be an exclusively charitable purpose. For the purposes of this subdivision, payments made by federal, state or local government for the treatment, support or care of individuals housed in the real property described in subparagraphs (B)(i) to (B)(v), inclusive, of this subdivision shall not constitute housing subsidies;

(10) Property belonging to agricultural or horticultural societies. Subject to the provisions of sections [12-87](#) and [12-88](#), property belonging to, or held in trust for, an agricultural or horticultural society incorporated by this state which is used in connection with an annual agricultural fair held by a nonprofit incorporated agricultural society of this state or any nonprofit incorporated society of this state carrying on or promoting any branch of agriculture, provided (A) said society shall pay cash premiums at such fair amounting to at least two hundred dollars, (B) said society shall file with the Commissioner of Agriculture on or before the thirtieth of December following said fair a report in such detail as the commissioner may require giving the names of all exhibitors and the amount of premiums, with the objects for which they have been paid, which statement shall be sworn to by the president, secretary or treasurer of the society, (C) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof except reasonable compensation for services in the conduct of its affairs, and (D) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. For purposes of this subsection, "fair" means a bona fide agricultural exhibition designed, arranged and operated to promote, encourage and improve agriculture by offering premiums and awards for the best exhibits of two or more by the following branches of agriculture: Crops, livestock, poultry, dairy products and homemaking;

(11) Property held for cemetery use. Subject to the provisions of section [12-88](#), tangible property owned by, or held in trust for, a religious organization, provided such tangible property is used exclusively for cemetery purposes; donations held in trust by a municipality, an ecclesiastical society or a cemetery association, the income of which is to be used for the care or improvement of its cemetery, or of one or more private burial lots within such cemetery. Subject to the provisions of sections [12-87](#) and [12-88](#), any other tangible property used for cemetery purposes shall not be exempt, unless (a) such tangible property is exclusively so used, and (b) no officer, member or employee of the organization owning such property receives or, at any future time, shall receive any pecuniary profit from the cemetery operations thereof except reasonable compensation for services in the conduct of its cemetery affairs, and (c) in 1965, and quadrennially thereafter, a statement on forms prepared by the assessor shall be filed on or before the last day required by law for the filing of assessment returns with the local board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated;

(12) Personal property of religious organizations devoted to religious or charitable use. Personal property within the state owned by, or held in trust for, a Connecticut religious organization, whether or not incorporated, if the principal or income is used or appropriated for religious or charitable purposes or both;

(13) Houses of religious worship. Subject to the provisions of section [12-88](#), houses of religious worship, the land on which they stand, their pews, furniture and equipment owned by, or held in trust for the use of, any religious organization;

(14) Property of religious organizations used for certain purposes. Subject to the provisions of section [12-88](#), real property and its equipment owned by, or held in trust for, any religious organization and exclusively used as a school, a daycare facility, a Connecticut nonprofit camp or recreational facility for religious purposes, a parish house, an orphan asylum, a home for children, a thrift shop, the proceeds of which are used for charitable purposes, a reformatory or an infirmary or for two or more of such purposes;

(15) Houses used by officiating clergymen as dwellings. Subject to the provisions of section [12-88](#), dwelling houses and the land on which they stand owned by, or held in trust for, any religious organization and actually used by its officiating clergymen;

(16) Property of hospitals and sanatoriums. Subject to the provisions of section [12-88](#), all property of, or held in trust for, any Connecticut hospital society or corporation or sanatorium, provided (A) no officer, member or employee thereof receives or, at any future time, shall receive any pecuniary profit from the operations thereof, except reasonable compensation for services in the conduct of its affairs, and (B) in 1967, and quadrennially thereafter, a statement shall be filed by such hospital society, corporation or sanatorium on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors;

(75) Certain health care institutions. Any real or personal property which (1) is owned or leased by an entity considered to be a nonprofit organization for purposes of Section 501(c)(3) of the Internal Revenue Service of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and (2) is the location of or located at an institution licensed by the state pursuant to chapter 368v and described in subsection (c) or (o) of section [19a-490](#). This subdivision shall not affect (1) the taxability in assessment years commencing on or after October 1, 2000, of any such property that was taxable on the net grand list, as adjusted by the board of assessment appeals, next preceding June 1, 2000, or (2) any time-limited written agreement in existence on June 1, 2000, with any municipality regarding the taxability of any such property;

Sec. 12-87. Additional report. Property, when taxable. During any year for which a report is not required by subdivisions (7), (10) and (11) of section [12-81](#), a report shall be filed during the time prescribed by law for the filing of assessment lists next succeeding the acquiring of property not theretofore made exempt by said subdivisions. Property otherwise exempt under any of said subdivisions and this section shall be subject to taxation until the requirements of said subdivisions and of this section have been complied with.

Sec. 12-87a. Quadrennial property tax exemption statements; extension of time to file. Whenever any organization claiming exemption from property tax under the provisions of subdivision (7), (10), (11) or (16) of section [12-81](#) has not filed within the time prescribed, a quadrennial statement concerning such claim for exemption as required in said subdivisions, the assessor or board of assessors of the municipality in which the property is situated, upon receipt of proof of substantial compliance by such organization with the requirements concerning submission of such statement, may allow an extension of time not exceeding sixty days within which such statement may be filed, provided whenever an extension of time is so allowed, such organization shall pay a fee of thirty-five dollars for late-filing to the municipality in which the property with respect to which such statement is submitted is situated.

Sec. 12-88. When property otherwise taxable may be completely or partially exempted. Real property belonging to, or held in trust for, any organization mentioned in subdivision (7), (10), (11), (13), (14), (15), (16) or (18) of section [12-81](#), which real property is so held for one or more of the purposes stated in the applicable subdivision, and from which real property no rents, profits or income are derived, shall be exempt from taxation though not in actual use therefor by reason of the absence of suitable buildings and improvements thereon, if the construction of such buildings or improvements is in progress. The real property belonging to, or held in trust for, any such organization, not used exclusively for carrying out one or more of such purposes but leased, rented or otherwise used for other purposes, shall not be exempt. If a portion only of any lot or building belonging to, or held in trust for, any such organization is used exclusively for carrying out one or more of such purposes, such lot or building shall be so exempt only to the extent of the portion so used and the remaining portion shall be subject to taxation.

Sec. 12-89. Assessors or boards of assessors to determine exemptions. (a) The assessor or board of assessors of each town, consolidated town and city or consolidated town and borough shall inspect the statements and applications filed pursuant to sections [12-81](#) and [12-87](#) and determine what part, if any, of the property claimed to be exempt is in fact exempt. The assessor or board of assessors shall place a valuation upon any such property found to be taxable. Any property acquired by any tax-exempt organization after October first shall first become exempt on the assessment date next succeeding the date of acquisition. For assessment years commencing on or after October 1, 2022, if the board of assessors determines that property claimed to be exempt is taxable, the board of assessors shall state upon its records the rationale for such determination.

(b) Upon the denial in whole or in part of a statement or application inspected pursuant to subsection (a) of this section, the assessor or board of assessors shall mail a written notice of such denial to the last known address of the taxpayer or organization. Such notice shall be mailed not earlier than the assessment date and not later than the tenth calendar day immediately following the date on which the assessor or board of assessors signs and attests to the grand list pursuant to section [12-55](#). Such notice shall include (1) the gross assessed valuation of the property, the amounts of any exemption granted and the net taxable valuation of the property, and (2) a statement that the taxpayer or organization may appeal the decision of the assessor or board of assessors pursuant to subsection (c) of this section.

(c) Any taxpayer or organization filing a tax-exempt statement or application for exemption, aggrieved at the action of the assessor or board of assessors, may appeal, within the time prescribed by law for such appeals, to the board of assessment appeals. Any such taxpayer or organization claiming to be aggrieved by the action of the board of assessment appeals may, within two months from the time of such action, make application in the nature of an appeal therefrom to the superior court for the judicial district in which such property is situated.

Sec. 12-89a. Certain organizations may be required by assessor to submit evidence of exemption from federal income tax. Any organization claiming exemption from property tax in any municipality in which real or personal property belonging to such organization is situated, which exemption is claimed with respect to all or a portion of such property under the provisions of any of the subdivisions (7), (8), (10), (11), (12), (13), (14), (15), (16), (18), (27), (29), (49) or (58) of section [12-81](#), may be required upon request, at any time, by the assessor or board of assessors in such municipality to submit evidence of certification from the Internal Revenue Service, effective at the time of such request and in whatever form is then in use under Internal Revenue Service procedure for purposes of such certification, that such organization has been approved for exemption from federal income tax as an exempt organization under Section 501(c) or 501(d) of the Internal Revenue Code.