

*DEPARTMENT OF THE INTERIOR, DEPARTMENT OF COMMERCE, DEPARTMENT OF AGRICULTURE, National Oceanic and Atmospheric Administration, Office of the Secretary Revised interim rules with request for comment. Effective date: These rules are effective on April 30,*

It is designed to be a handbook that the assessor can use to determine: The handbook is not intended to be a substitute for the law. For the most part, however, the handbook should provide sufficient guidelines for establishing exemption eligibility. The exemption handbook is made up of two loose-leaf binders. Effective January 1, revisions to this manual will be made only in the web version. However, the most cost- and time-effective approach for using this manual is to view the web contents without printing at all. Each of the profiles contains several hyperlinks for easier navigation throughout the on-line manual. At the same time users will still be able to download and print exemption application and instruction forms, at the forms website. There are three basic parts to the handbook: This is an alphabetical index of key words that describe the types of owners and property that may qualify for exemption. For each main entry, the applicable law sections are listed and the Exemption Profiles that should be referred to are identified by section and page number. In addition to the main entries, synonyms and cross references are given. The Subject Index is probably the best place to start when the assessor is unsure of which exemption may apply to a property. Where appropriate, main entries include a list of exemptions that, at least on the surface, appear to be similar. For example, under the entry Business are listed over 20 types of exemptions available for commercial and industrial property. A quick scanning of the list should enable the assessor to narrow down the number of possible exemptions. From the Subject Index the assessor should proceed to the Exemption Profiles, where eligibility requirements are described in detail. This index lists in numerical order all current 5-digit exemption codes established by the State Office of Real Property Tax Services. For each code the applicable law section and Exemption Profile are given. Assessors may find this index useful in checking on whether a code assigned to a parcel is the one that accurately identifies the exemption granted to that parcel. The summary chart shows the extent to which each exemption applies to municipal taxes and special district charges, indicates whether the exemption is subject to local option on the part of taxing jurisdictions, shows whether the exemption statute contains specific property use requirements, and gives the section and page number of the Exemption Profile to be consulted for further information. Abbreviations used are explained in a legend at the top of the chart. Exemptions are listed in law reference order, beginning with the Real Property Tax Law, continuing alphabetically with other consolidated laws, and ending with unconsolidated laws, federal statutes, and international agreements. Most of this handbook is made up of Exemption Profiles, which are summaries of the provisions of exemption statutes. There are over profiles organized into eight groups according to property type or owner, as follows: Where appropriate, such as in the case of the exemption for senior citizens, the profile is followed by application forms. Where they are available, instruction booklets are provided following the forms. Gaps have intentionally been left in the page numbering of profiles to allow for future additions. For instance, in Section 4. If sometime in the future a Section of the RPTL were enacted creating a new type of exemption for state property, the profile for that new section would begin with page number In addition to Exemption Profiles, special summary charts are provided for Section 4. Charts are also used within profiles for exemption statutes whose provisions cannot be effectively presented within the framework of a standard profile. Each profile includes the following sections. Entered here are one or more 5-digit exemption codes that are to be used to identify the exempt parcel on the assessment roll. Further information on the use of the codes is given in a later section of the profile, Coding of Exemption on Assessment Roll. This section shows the year in which the exemption statute was first enacted into law. In some profiles a footnote also appears, giving the years of important amendments to the original statute. State laws that have an effect on the statute discussed in the profile are identified here. The relevant provisions of these laws have been incorporated into the profile. The related statute most frequently cited is Section of the Real Property Tax Law, which for many exemptions specifies the extent to which the property is liable for special district charges. Applicable

provisions of Section are incorporated into the profile sections Limitations on Exemption and Calculation of Exemption. The summary describes the most important features of the exemption, such as: Which types of owners and property are eligible for exemption. Which taxes and special district charges the exemption applies to. Whether eligible property is wholly or partially exempt. Whether the exemption is mandatory or optional for each taxing jurisdiction. This section describes the requirements that must all be met before the exemption is granted. These requirements vary greatly from exemption to exemption. In the case of some exemptions there are no ownership requirements; that is, there are no restrictions on the type of owner that qualifies for exemption. With other exemptions there are specific restrictions on ownership. This section indicates whether the property must be located in a certain type of area in order to be eligible for exemption. An exemption may be restricted, for example, to property in cities, to municipalities having certain population limits, or to low-income areas within municipalities. Most statutes restrict the purposes for which a property may be used. Among the property use requirements described in Exemption Profiles are: Some statutes have multiple property use requirements. Where this is the case, all of the use requirements must be satisfied for the property to qualify for tax exemption. This section describes any documented approval that the applicant for exemption must obtain from a state or local government agency prior to application for exemption. For example, industrial waste treatment facilities must be approved by the state Department of Environmental Conservation for them to be eligible for exemption under Section of the Real Property Tax Law. The assessor should obtain a copy of the required approval from the applicant before he grants the exemption. Such time requirements apply mainly to business property and multiple dwellings. When such requirements apply to an exemption, they are described in this section of the Exemption Profile. This section describes the option, if any, available to each taxing jurisdiction to allow or disallow the exemption. As shown in the Summary Chart of Exemptions in Section 3. Local option to exempt, which must be exercised through adoption of a local law or resolution. An example of this type of option is the one allowed for the disabled in Section of the Real Property Tax Law. Local option to tax, which must be exercised through adoption of a local law or resolution. An example of this type of option is the one allowed for business investment property in Section b of the Real Property Tax Law. Agreement to exempt, which may or may not be a written agreement. Currently, local option exemptions make up about one-fourth of all exemptions. The most common type is the local option to exempt; the next most common is the agreement to exempt. The least common type is the local option to tax. The taxing jurisdictions that allow the exemption, either by opting to exempt or by not opting to tax, should be indicated by the last digit of the exemption code assigned to the parcel, as follows:

## Chapter 2 : ODC Organizational and Departmental Communication | LEORON

*NC General Statutes - Chapter Article 36 1 Article Department of Administration. Part 1. General Provisions. Â§ Short title.*

## Chapter 3 : Assessor Manual, Volume 4, Exemption Administration -Part 1

*Departmental Records Pt 1; file depots documenting the management and administration of the Secretariat, major functions and programmes, policies and essential.*

## Chapter 4 : Personnel administration -- general policy setting -- oversight, MCA

*Departmental Regulations (DLMS ). Part Chapter Pages Part Chapter Pages 3 i, 3 i, Part 1 - Administration OWCP Directives.*

## Chapter 5 : FRM Financial Risk Manager pt. 1 | LEORON

*The Wisconsin Department of Transportation (WisDOT) Bureau of Structure Inspection Manual Part 1 - Administration*

*Chapter 2 - Inspection Program Overview.*