



**GOOCHLAND COUNTY  
TAX EXEMPTION APPLICATION  
FOR REAL ESTATE AND/OR PERSONAL PROPERTY**

**REAL PROPERTY**

The Department of Real Estate Assessments  
C/O County Assessor  
1800 Sandy Hook Road  
P.O. Box 10  
Goochland, VA 23063  
Call: (804) 556-5853  
Email: [assessor@goochlandva.us](mailto:assessor@goochlandva.us)

**PERSONAL PROPERTY**

Office of the Commissioner of Revenue  
Commissioner of Revenue  
1800 Sandy Hook Road  
P.O. Box 60  
Goochland, VA 23063  
Call: (804) 556-5807  
Email: [commissioner@goochlandva.us](mailto:commissioner@goochlandva.us)

**Application for Churches or Religious Bodies**

**Applicable Law and Instructions**

- This application is to be completed only by churches or religious bodies; other nonprofit organizations need to complete the Application for Other Nonprofit Organizations.
- A church or religious body is entitled, under the Virginia Constitution and state law, to have the real and personal property it owns and exclusively occupies or uses for religious worship and the residence of its minister exempt from local taxes. *Virginia Constitution Article X §6(a)(2)*; and *Virginia Code § 58.1-58.1-3606(A)(2)*.
- Real property exclusively used for religious worship includes property used for outside worship activities, property used for ancillary and accessory purposes so long as its dominant purpose is to support religious worship, and property used as required by federal, state, or local law. *Virginia Code § 58.1-3606(A)(2)*.

**General Instructions**

1. If necessary, **provide** additional pages to submit all required information. Respond N/A if a question is not applicable.
2. Applications are not complete until all applicable information and documentation is provided. During staff's review of the application, additional information may be required. Staff may do field-verification inspections of your property.
3. Submit all pages of the application even if your organization does not have both real and personal property in the county.
4. Submit all applications to the Department of Real Estate Assessments by mail or email, or drop off to addresses above.
5. If you have any questions regarding the application or exemption process, contact one of our offices.
6. **If you have received a tax bill, you are obligated to timely pay it notwithstanding your submission of this application.**

## SECTION 1: GENERAL INFORMATION

**All applicants must complete this section.**

Full Legal Name of Church/Religious Body				
Organization's Federal Identification Number		Organization's Phone Number		
Name and Title of Person Completing Application		Phone Number of Person Completing Application		
Email		Website Address		
Mailing Address				
	<i>Street Address or P.O. Box</i>	<i>City/Town</i>	<i>State</i>	<i>Zip Code</i>
Goochland Location				
	<i>Street Address (No P.O. Box)</i>	<i>City/Town</i>	<i>State</i>	<i>Zip Code</i>

Select the federal tax status held by your church or religious body:
501(c)(3) ___    501(c)(4) ___    501(c)(6) ___    501(c)(7) ___    Other _____
<p><b><i>Provide</i></b> the most recent IRS Final Letter of Determination for your church or religious body, if it has one. If it doesn't have an IRS Final Letter of Determination, please <b><i>provide</i></b> either your organization's Virginia Department of Taxation Sales and Use Tax Certificate of Exemption, or its self-issued Sales and Use Tax Certificate of Exemption (Form ST-13A).</p> <p>If your church or religious body is incorporated, please <b><i>provide</i></b> copies of its governing documents that have been filed with the State Corporation Commission.</p> <p>If your church or religious body is unincorporated, please check here: _____</p>

## SECTION 2: REAL PROPERTY

**Only churches or religious bodies that own real estate in the county must complete this section.**

- Land that is not actively in use for religious purposes is not tax exempt under Virginia law. If your church or religious body owns vacant or undeveloped land, it is not likely to be tax exempt.
- Your organization may permit others to use or rent portions of your property if (i) the use is secondary to its principal use for your religious purpose, and (ii) your church or religious body doesn't derive substantial revenue from it.
- For each parcel your organization owns, please identify all uses of the parcel by your organization and by others, specifying what portions of your property or facilities are used, the purposes for which it is used, and any annual income derived from its use, rental, or lease by others.
- **Provide** a copy of any written lease or other agreement under which your church or religious body receives substantial revenue for the use of all or a portion of its property or facility(ies) by others.

**Parcel 1. Provide** a plat, site plan, GIS photo or sketch showing the buildings, structures, parking & other facilities.

Tax Map Number(s): \_\_\_\_\_

Structure(s) description: \_\_\_\_\_

Describe the principal use and any other uses of property: \_\_\_\_\_

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**Parcel 2. Provide** a plat, site plan, GIS photo or sketch showing the buildings, structures, parking & other facilities.

Tax Map Number(s): \_\_\_\_\_

Structure(s) description: \_\_\_\_\_

Describe the principal use and any other uses of property: \_\_\_\_\_

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**Attach additional sheets if your church or religious body owns more than 2 parcels of real estate.**

## SECTION 3: PERSONAL PROPERTY

**Applicable to all applicants.**

- Personal property owned by your church or religious body and predominantly used for your religious purpose is tax exempt without being separately identified on this application.
- Pursuant to *Virginia Code § 58.1-3617*, motor vehicles owned or leased by churches or religious bodies and used predominately for religious purposes are tax exempt.
- Pursuant to *Virginia Code § 58.1-3617*, the property of a church, religious association, corporation under *Virginia Code § 57-16.1*, religious denomination, or religious body owned or leased in the name of an incorporated church, religious body, corporation duly designated ecclesiastical officer, or trustee of an unincorporated church is tax exempt.
- If your organization is paying taxes on personal property that meets any of these criteria, please contact the Commissioner of Revenue's office (see page 1 for phone, email, and address).



## SECTION 4: CERTIFICATION AND AUTHORITY

All applicants must complete this section.

### CERTIFICATION

On behalf of \_\_\_\_\_ [church/religious body's name], I do hereby declare that the information provided is true, correct, and complete, and that I am authorized to file this application on behalf of this church or religious body by virtue of \_\_\_\_\_

\_\_\_\_\_ (identify your role in the church or religious body and **provide** the resolution, minutes, or other document providing your authority).

By completing this application, the church or religious body is giving permission for county staff to make field inspections of the property for which a tax exemption is sought.

I certify that the church or religious body will promptly notify the Assessor of 1) any change in the use of any real property listed in this application since it may affect the property's tax status, or 2) the acquisition of additional real property after submission of this application.

I certify that the church or religious body will promptly notify the Commissioner of Revenue at the end of any lease for personal property, equipment, or motor vehicles.

**By my signature on this application, I am certifying that the church or religious body on whose behalf this application is filed meets the legal requirements to be considered a church or religious body under Virginia law.**

Any person who knowingly and falsely claims an exemption herein can be prosecuted for a criminal misdemeanor and could be subjected to a fine not to exceed \$1,000 or confinement in jail not to exceed twelve months, or both.

Signed and sworn to by me on behalf of the church or religious body:

Printed Name: \_\_\_\_\_ Title/Authority: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_