

## M-3 Tax Exempt Application

Municipality: Bolton

Year: GL 2025

Check Application Type: ☐ Initial Application ☐ Quadrennial Report (Renewal) ☐ Additional Report (Interim)

A tax exempt application of charitable and of certain other organizations, is required by C.G.S. §12-81 and §12-87. Scientific, educational, literary, historical, or charitable institution, an agricultural or horticultural society, a cemetery organization, or a hospital society\*, or corporation\* or sanatorium\* must file a return every four years. An additional report must be filed in any assessment year that is not a required filing year when seeking exemption for property acquired or previously not exempt. Applications must be filed with the assessor in each town in which exempt property is situated and owned on the assessment day. Applications or returns must show all property for which exempt status is sought, and **must be filed with each assessor on or before November 1**, or if such day is a Saturday or Sunday, on the next business day.

Name of Organization \_\_\_\_\_

Contact Person \_\_\_\_\_

Mailing Address \_\_\_\_\_ City/State/Zip \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

1. What are the purposes of this organization:

2. What section of the Connecticut General State Statutes is your organization claiming exempt status? (see attached for sections)

3. If not an agricultural or cemetery society, is the gross income of such corporation entirely devoted to scientific educational, literary, historical, charitable, or hospital purposes or to two or more such purposes?

\_\_\_\_\_ Yes \_\_\_\_\_ No

4. During the last fiscal year ended \_\_\_\_\_ What was the gross income of the organization? \$ \_\_\_\_\_

What amount of income was used for other than Item 1 purposes? \$ \_\_\_\_\_ % \_\_\_\_\_

5. During the last fiscal year ended \_\_\_\_\_ What were the gross expenditures? \$ \_\_\_\_\_

What amount of income was used for other than Item 1 purposes? \$ \_\_\_\_\_ % \_\_\_\_\_

6. Agricultural, Horticultural Societies Only: If such corporation is receiving from the State reimbursement in part for cash premiums given at an agricultural or horticultural exhibition held by it in the State, enter the date last reimbursement was received:

7. Cemetery Organization Only: Is its gross income entirely devoted to cemetery purposes? \_\_\_\_\_ Yes \_\_\_\_\_ No

---

8. Is any officer, member or employee of the organization receiving, or may he or she at any future time (even in the event of dissolution) receive any pecuniary profit from its operation, except reasonable compensation for services in effecting one or more of its purposes, or as a proper beneficiary of its strictly charitable purposes? \_\_\_\_\_Yes \_\_\_\_\_No

---

9. What would be the disposition of incidental profit, which such organization might make?

---

10. Does its charter contain any provisions relative thereto? (If yes, submit pertinent sections of the charter.)

\_\_\_\_\_Yes \_\_\_\_\_No

---

11. What would become of the property of such organization in the event of its dissolution?

---

12. Does its charter contain any provisions relative thereto? (If yes, submit pertinent sections of the charter.)

\_\_\_\_\_Yes \_\_\_\_\_No

---

13. Has the organization received an IRS exemption in accordance with section 501c? (If yes, attach a copy)

\_\_\_\_\_Yes \_\_\_\_\_No

---

14. On 10/1/2025, specify book and market values of tangible personal property of such organization.

Book Value \$\_\_\_\_\_ Market Value \$\_\_\_\_\_

---

15. Is all tangible personal property devoted to carrying out the purposes for which exemption is claimed?

\_\_\_\_\_Yes \_\_\_\_\_No

---

If No, list items:

Describe	Code	Yr. Acq'd	Acq Cost \$

---

16. Describe real estate, giving property location, assessor map, block and lot number, area and uses. (Attach listing if necessary)

Real Estate Location/MBL	Area (acres)	Purpose Used

---

17. Is all the real estate being used exclusively for purposes of the organization as stated in item 1?

\_\_\_\_\_Yes \_\_\_\_\_No

If no, describe below the real estate being used for other purposes.

Real Estate Location/MBL	Purpose Used	Percentage of Time Used for Other Purposes

18. Does the reporting organization own any real estate for which no income is derived on the land of which suitable buildings are in the progress of construction, which real estate is exempt from taxation under the first sentence of section 12-88 of the general statutes?

\_\_\_\_\_Yes \_\_\_\_\_No

19. Is any portion of the real estate rented? If yes, describe below. If the rented real estate includes housing, provide the number of units, criteria for residency and monthly rent.

\_\_\_\_\_Yes \_\_\_\_\_No

20. Has the organization received a State of Connecticut Sales Tax Exemption? If yes, attach a copy.

\_\_\_\_\_Yes \_\_\_\_\_No

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

<b>Signed:</b> <i>Treasurer or other Chief Financial Officer of the Corporation</i> X	<b>Title</b>	<b>Date</b>
<b>Signed:</b> <i>Notary Public</i> X	Subscribed and sworn to, before me, this _____ day of _____, 2025.	

For additional information, please refer to the Section of the Connecticut General Statutes, attached.

**This Area for Office Use Only**

<b>Signed:</b> <i>Assessor</i> X	<b>Application Approved</b> _____ <b>Application Denied</b> _____	<b>Date</b>
<b>Notes:</b>		

TAX EXEMPT RETURN M-3  
INITIAL APPLICATION & RENEWAL REPORT  
REQUIRED SUPPORTING INFORMATION

Along with the required M-3 form you must provide the following items:

1. Letter of Determination from the IRS acknowledging that the applicant has been recognized as a non-Profit, tax exempt organization under 26 U.S.C. Sect. 501(c) + 501(d).
2. Evidence that the corporation is in good standing, having timely filed its biennial return naming its officers and directors with the Secretary of State.
3. Copies of Corporate Charter and bylaws certified by an authorized officer or the good faith equivalents of such documents certified by an authorized person if the applicant is not a corporation.
4. Signed Federal and/or state income tax returns, with all schedules attached for the 2024 tax year. Provide Form 990 if that is filed with the Internal Revenue Service.
5. Audited Financial Statements for the latest available year.
6. Description of each source of revenue, e.g. rents, fees, grants, charges, gifts, donation, and the like, generated by or for each use of such real and/or personal property.
7. Personal property declaration for the current year (sent separately) and list of all Connecticut registered motor vehicles in Bolton.
8. Copies of funding requests made to public institutions or private parties in the current tax year and prior tax year of the applicant.
9. Evidence of compensation in money or in kind paid to officers, directors, and/or employee of the applicant.

Number each document of the supporting documentation with the corresponding number from the above list in the upper right hand corner of the first page of the document. Some documents may have two numbers as the document may contain more than one of the above.

**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 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. 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 July 1, 1967, 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 temporary 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 homeless individuals, mentally or physically handicapped individuals or persons with intellectual disability, or for 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; and (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;

**(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 Secretary of the Office of Policy and Management 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) **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;

(49) **Nonprofit camps or recreational facilities for charitable purposes.** Subject to the provisions of subdivision (7) of this section and section 12-88, real property and its equipment owned by or held in trust for any charitable corporation exclusively used as a nonprofit camp or recreational facility for charitable purposes; provided at least seventy-five per cent of the beneficiaries of its strictly charitable purposes using such property and equipment in each taxable year were bona fide residents of the state at the time of such use. During the month preceding the assessment date of the town or towns where such camp or facilities are located, such charitable corporation shall submit to the assessors of such town or towns a statement under oath in respect to such residence of such beneficiaries using such facilities during the taxable year ending with the month in which such statement is rendered, and, if the number of such beneficiaries so resident in Connecticut did not equal or exceed such seventy-five per cent, such real property and equipment shall not be exempt during the next ensuing taxable year. This subdivision shall not affect the exemption of any such real property or equipment of any such charitable corporation incorporated under the laws of this state granted prior to May 26, 1961, where such property and equipment was actually in use for such recreational purposes prior to said date;

**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 to determine exemptions** The board of assessors of each town, consolidated town and city or consolidated town and borough shall inspect the statements filed with it and required by sections 12-81 and 12-87 from scientific, educational, literary, historical, charitable, agricultural and cemetery organizations, shall determine what part, if any, of the property claimed to be exempt by the organization shall be in fact exempt and shall place a valuation upon all such property, if any, as is found to be taxable, provided any property acquired by any tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition. Any organization filing a tax-exempt statement, 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 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.

## Question and Answers:

### 1. What state statutes govern exemptions?

Including but not limited to Sections 12-81 to 12-94 (inclusive).

### 2. Are there any filing requirements?

Yes, including but not limited to Sections 12-81, 12- 87, 12-87a, and 12-89a.

### 3. Who determines if someone or organization is eligible for an exemption?

The assessor; Section 12-89.

### 4. Is a property automatically exempt?

No. An organization seeking exempt status must timely file a properly completed Tax Exempt Application for each property with the assessor no later than the November 1<sup>st</sup> immediately following the October 1<sup>st</sup> assessment date.

### 5. When will the property become exempt?

If an organization completes a properly filed Tax Exempt Application and it is approved by the assessor, then the property will be exempt as of that October 1<sup>st</sup> prior to the filing date of November 1<sup>st</sup>.

### 6. What happens if an organization does not file a tax exempt application by November 1<sup>st</sup> for property it owned on October 1<sup>st</sup>?

Failure to timely file for such an exemption shall be considered a waiver of one's right to that exemption

### 7. What happens if the November 1<sup>st</sup> filing date is missed?

Only an organization claiming an exemption pursuant to Subsection (7), (10), (11) or (16) of Section 12-81 may request a filing extension from the assessor. The assessor may grant an extension of up to 60 days; if it is the assessor's opinion that the organization has made a substantial compliance with the filing requirements and the organization pays a late filing fee of \$35.00 to the Town.

### 8. Is the property automatically 100% exempt?

No, Section 12-88.

### 9. What happens if a tax exempt organization acquires a taxable property between October 2<sup>nd</sup> and September 30<sup>th</sup>?

Per CGS 12-89 property acquired by a tax exempt ganization, may first become exempt on the assessment date following the acquisition of the property. A properly filed Tax Exempt Application must

be filed by November 1<sup>st</sup> following that assessment date of October 1. Per CGS 12-81b a municipality by ordinance may provide that the property tax exemption shall be effective as of the date of acquisition of the property. The Town of Bolton has not adopted such an ordinance, except for land trusts.

Under 12-89 or 12-81b, failure to timely file for a Tax Exempt Application shall be considered a waiver of one's rights to that exemption.

### 10. What happens if a taxable organization acquires a tax exempt property between October 2<sup>nd</sup> and September 30<sup>th</sup>?

Per CGS 12-81a the purchaser of a property subject to a tax exemption shall be liable for taxes on the property from the date on which the conveyance is placed on the land records. Time limits for filing the conveyance and notifying the assessor of the transfer are required. Penalties apply for failure to file the conveyance or notify the assessor. The provisions of this statute do not apply to a purchaser who has already qualified for exempt status.

### 11. Once approved must a tax exempt organization re-file for exempt status?

The following tax exempt organizations must re-file quadrennially for exempt status for all properties for which exemption is sought. The properly completed Tax Exempt Application - Quadrennial Report must be received by November 1<sup>st</sup> following the October 1<sup>st</sup> assessment date.

Agricultural + Horticultural Societies	12-81 (10)
Cemetery Use	12-81 (11)
Charitable Organizations	12-81 (7)
Educational Organizations	12-81 (7)
Historical Organizations	12-81 (7)
Literary Organizations	12-81 (7)
Scientific Organizations	12-81 (7)
Hospitals + Sanatoriums	12-81 (16)

Other pertinent statute references:

Exemptions	12-81
Enabling Statute for Local Option	12-81b
Additional Report	12-87
Extension of Time to File	12-87a
Completely or Partially Exempt	12-88
Assessors to Determine Exemptions	12-89
Evidence of Federal Income Tax Exemption	12-89a



