

EXEMPTION APPLICATION INSTRUCTIONS

ALL QUESTIONS ON THE APPLICATION MUST BE ANSWERED.

- Please only submit one application per parcel of real estate or account of personal property.
- Please describe only the property in which you are applying for, and not any other properties owned by the applicant.
- The fact that fees are received from the use of the property does not mean that the property is not exempt; but it is important that the applicant describe every charge in detail. Please state what expenses these fees/charges cover.
- If open to the general public, describe how often it is available to the public or which specific groups of people it is open for, or if service oriented, state the number of people available to apply for the services each year.
- Applicants applying for exempt status are typically organizations of some type, not private individuals. However, it is very important that all reasons are explained in detail in order to receive exempt status.
- Incidental Income is defined as income resulting from any use not directly related to the activities of the organization. Such as rental & lease fees for facilities.
- Exemption from state and federal income taxes does not automatically constitute exemption from ad valorem taxes & neither does non-profit status. Applicants must meet all Georgia Law requirements for Exempt status.

EXEMPT PROPERTY APPLICATION
O.C.G.A. 48-5-41

COUNTY Effingham	MAP & PARCEL # R207-49B	DIGEST YEAR 2024-2025
TITLE HOLDER'S NAME Gateway Behavioral Health Services		
NAME ON DIGEST Gateway Behavioral Health Services		
PROPERTY ADDRESS Carolina Ave		
Rincon, GA		TELEPHONE NUMBER 912-554-8464
DATE ACQUIRED 01/23/2023	MARKET VALUE \$104,650	OWNERSHIP (LEASED, FEE SIMPLE, etc) OWNED

Type of Property: Real Property and/or Personal Property

A. Mark (X) the appropriate descriptions of all improvements on/to the parcel of land: (The total number of buildings = _____) If for Personal Property please provide a detailed asset listing & all inventory

- | | | |
|---|---|--|
| <input type="checkbox"/> Unimproved raw land | <input type="checkbox"/> Recreation Facilities | <input type="checkbox"/> Church administration buildings |
| <input checked="" type="checkbox"/> Gov't owned buildings | <input type="checkbox"/> Offices | <input type="checkbox"/> Perpetual care cemetery offices |
| <input type="checkbox"/> Non-profit public hospital | <input type="checkbox"/> Meeting halls | <input type="checkbox"/> Paved |
| <input type="checkbox"/> Public library | <input type="checkbox"/> Club house | <input type="checkbox"/> Equipment |
| <input type="checkbox"/> Public (owned) schools | <input type="checkbox"/> Dormitories | <input type="checkbox"/> Furniture & Fixtures |
| <input type="checkbox"/> Private school – open to public | <input type="checkbox"/> Classrooms | <input type="checkbox"/> Inventory |
| <input type="checkbox"/> Housing owned by fraternity chapters | <input type="checkbox"/> Parsonage (not rented) | <input type="checkbox"/> Others: (specify) |
| <input type="checkbox"/> Non-profit home for aged | <input type="checkbox"/> Church/Temple | _____ |
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Shrine | _____ |
| <input type="checkbox"/> Concession stand | | |
| <input type="checkbox"/> Pollution control or energy saving (solar) equipment | | |
- D.N.R. No. _____ (include copy of certification.)

B. In the space next to the appropriate description of the use of the property for which the exemption is applied, indicate the proper percentage which each description represents to the total property. Ex. 10% Religious burial, 20% Religious worship, 5% Parking, 65% Undeveloped land.

- | | |
|---|---|
| <input type="checkbox"/> Undeveloped Land | <input type="checkbox"/> Place of Religious Worship |
| <input type="checkbox"/> Parking Lot | <input type="checkbox"/> Place of Religious Burial |
| <input type="checkbox"/> Present/Future Building Site | <input type="checkbox"/> Held for Investment |
| <input checked="" type="checkbox"/> Gov't Owned | <input type="checkbox"/> Other (Specify) |
| <input type="checkbox"/> Agricultural | _____ |
| <input type="checkbox"/> Used for Recreation | |

C. Mark (X) by one response to the right of each question below. (N/A is for those questions that do not apply.)

YES NO N/A

1) Are any of the improvements which have been designated in Section A or B of this form AT ANY TIME rented or leased, for which income or fees received for

_____ X _____

	YES	NO	N/A
the use of any part of this property? (If yes, please identify and explain circumstances and terms on an attached sheet of paper)	<u>X</u>	_____	_____
2) Is the property open to the general public?(ex: if church is it open to the general public)	<u>X</u>	_____	_____
3) Is the use of the property restricted, limited, subject to approval or reserved for the use by any person(s), group(s), or organization?(ex: if a church, can the members use the property or is it restricted)	<u>X</u>	_____	_____
4) Does any person, group, or organization have priority of use of property which is open to the general public? If yes, please identify.	_____	_____	<u>X</u>
5) Is the premises used for private, social, or fraternal meetings?(ex: it is rented out or used where the general public could not attend)	_____	<u>X</u>	_____
6) Are the property uses controlled by any individual or organization other than owner of record?(ex: if owned by private individual, and used for religious purposes, does a board control or the private individual)	_____	<u>X</u>	_____
7) Is the property owner exempt from Federal/State income tax? If yes, fill in the IRC Section No. _____ (example Section 501 (c) (3)) Governmental	<u>X</u>	_____	_____
8) If the corporation entity holds IRC 501 (c) exemption, was it obtained prior to July 1, 1959?	_____	_____	_____
9) Has the Federal or State Income tax exemption status ever been revoked or suspended?	_____	<u>X</u>	_____
10) Is the property owner a political subdivision or instrumentality of the county, state, or federal gov't?	<u>X</u>	_____	_____
11) Is the property within the territorial limits of the political subdivision?	<u>X</u>	_____	_____
12) Is the property owned by private individuals?	_____	<u>X</u>	_____
13) Is the property owned by private organizations or clubs?	_____	<u>X</u>	_____
14) Is the property owner a non-profit corporation without stockholders?	_____	<u>X</u>	_____
15) Does the owner, any stockholder, or officer receive any income or profit for services rendered from the use of the property? If yes, please explain.	<u>X</u>	_____	_____
<u>Clients pay 5% of cost of services</u>			
State & Federal funds cover 95% costs of services			

	YES	NO	N/A
16) Is any part of the property being leased from the applicant? If yes, please explain. _____ _____ _____	_____	<u> X </u>	_____
17) Is any incidental income received from non-rent use of the property? If so, please explain source and how the income is used. See #15 _____ _____ _____	<u> X </u>	_____	_____
18) If services are rendered by the owner (hospital, charity, home for aged, etc...) are these services available to the public without regard to the ability to pay by the person requesting services? If no, please explain circumstances. _____ _____ _____	<u> X </u>	_____	_____
19) Is there any reversionary benefit to anyone upon the sale of property or change in the use of property? If so, please specify whom. _____ _____ _____	_____	<u> X </u>	_____
20) If you answered YES to question 7. Do you fall under 1. Public Charity 2. Private Foundation 3. Private Operating Foundation? Governmental _____	_____	_____	_____
21) If Non-Profit do you have a charter & bylaws? If yes, please provide them. _____	_____	_____	_____
22) List sources of funds received along with an approximate percentage breakdown for each source. (example: contributions 50%, federal assistance 25% public or patients 20%, dues or membership fees 5%) Please provide your Income Statement as well as a Cash Flow Statement 95% State Funding 5% Patient Copays _____ _____	_____	_____	_____
23) Explain briefly how these funds are used. Funds are used 100% to support provision of services to the public _____ _____ _____	_____	_____	_____

24) If the property or part of the property is a vacant lot, do any activities occur on the premises? If so, please specify nature of activities and how often.

Parking area is used as such

Vacant undeveloped land areas is used for activities for consumers in the course of provision of services

I hereby certify the information attached and contained herein to be true and correct to the best of my knowledge and belief.

David O. Crews

(Signature)

David O. Crews

(Print Name)

04/21/2026

(Date)

912-554-8464

(Telephone Number)