

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

COUNTY EFFINGHAM	MAP & PARCEL # R2070049A00	DIGEST YEAR 2023
TITLE HOLDER'S NAME GATEWAY BEHAVIORAL HEALTH SERVICES		
NAME ON DIGEST GATEWAY BEHAVIORAL HEALTH SERVICES		
PROPERTY ADDRESS 108 8TH STREET		
RINCON, GA		TELEPHONE NUMBER 912-554-8464
DATE ACQUIRED 01/23/2023	MARKET VALUE \$390,419	OWNERSHIP (LEASED, FEE SIMPLE, etc) OWNED

A. Mark (X) the appropriate descriptions of all improvements on/to the parcel of land: (The total number of buildings = _____)

- | | | |
|---|---|--|
| <input type="checkbox"/> Unimproved raw land | <input type="checkbox"/> Concession stand | <input type="checkbox"/> Shrine |
| <input checked="" type="checkbox"/> Gov't owned buildings | <input type="checkbox"/> Recreation Facilities | <input type="checkbox"/> Church administration buildings |
| <input type="checkbox"/> Non-profit public hospital | <input type="checkbox"/> Offices | <input type="checkbox"/> Perpetual care cemetery offices |
| <input type="checkbox"/> Public library | <input type="checkbox"/> Meeting halls | <input type="checkbox"/> Paved |
| <input type="checkbox"/> Public (owned) schools | <input type="checkbox"/> Club house | <input type="checkbox"/> Others: (specify) |
| <input type="checkbox"/> Private school – open to public | <input type="checkbox"/> Dormitories | _____ |
| <input type="checkbox"/> Housing owned by fraternity chapters | <input type="checkbox"/> Classrooms | _____ |
| <input type="checkbox"/> Non-profit home for aged | <input type="checkbox"/> Parsonage (not rented) | |
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Church/Temple | |
| <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"/> 100% 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 the use of any part of this property? (If yes, please identify and explain circumstances and terms on an attached sheet of paper)

YES NO N/A

- | | YES | NO | N/A |
|---|-------------|-------------|-------------|
| 2) Is the property open to the general public?(ex: if church is it open to the general public) | <u>X</u> | <u> </u> | <u> </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> | <u> </u> | <u> </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> </u> | <u> </u> | <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> </u> | <u>X</u> | <u> </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> </u> | <u>X</u> | <u> </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> | <u> </u> | <u> </u> |
| 8) If the corporation entity holds IRC 501 (c) exemption, was it obtained prior to July 1, 1959? | <u> </u> | <u> </u> | <u> </u> |
| 9) Has the Federal or State Income tax exemption status ever been revoked or suspended? | <u> </u> | <u>X</u> | <u> </u> |
| 10) Is the property owner a political subdivision or instrumentality of the county, state, or federal gov't? | <u>X</u> | <u> </u> | <u> </u> |
| 11) Is the property within the territorial limits of the political subdivision? | <u>X</u> | <u> </u> | <u> </u> |
| 12) Is the property owned by private individuals? | <u> </u> | <u>X</u> | <u> </u> |
| 13) Is the property owned by private organizations or clubs? | <u> </u> | <u>X</u> | <u> </u> |
| 14) Is the property owner a non-profit corporation without stockholders? | <u> </u> | <u>X</u> | <u> </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.
Client's pay 5% of cost of services
State & Federal funds cover 95% cost of services | <u>X</u> | <u> </u> | <u> </u> |
| 16) Is any part of the property being leased from the applicant? If yes, please explain. | <u> </u> | <u>X</u> | <u> </u> |

YES NO N/A

17) Is any incidental income received from non-rent use of the property? If so, please explain source and how the income is used.

X — —

Sec # 15

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.

X — —

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.

— X —

20) 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%)

95% STATE FUNDING

5% PATIENT CO-PAYS

21) Explain briefly how these funds are used.

FUNDS ARE USED 100% TO SUPPORT PROVISION OF SERVICES TO THE PUBLIC

22) 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 UDED FOR ACTIVITES 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.


(Signature)

DAVID O. CREWS

(Print Name)

01/22/2024

(Date)

912-554-8464

(Telephone Number)

(L) available 24/7 | Call 1-800-715-4225 for services and immediate crisis help.

ioral Health Services

Gateway Behavioral Health Service

Community Service Board

Serves: Bryan, Camden, Chatham, Effingham Glynn, Liberty, Long, and McIntosh



600 Coastal Village Drive
Brunswick, GA 31520
United States



February 5, 2024

To Whom It May Concern,

Gateway Community Service Board (CSB), dba, Gateway Behavioral Health Services, is a public agency created by state law. See O.C.G.A. § 37-2-6(a). It is a public corporation and instrumentality of the state, in the way that public authorities are established by Georgia law. Gateway CSB is the community safety net provider of behavioral health and developmental disability services for an eight county area in the coastal region of Georgia. It is one of 26 community service boards serving all of Georgia's 159 counties.

Gateway's Chief Executive Officer is appointed by the Commissioner of the Georgia Department of Behavioral Health and Developmental Disabilities.

Gateway CSB is specifically authorized by law to "administer grants, gifts, contracts, monies, and donations for purposes pertaining to the delivery of disability services." O.C.G.A § 37-2-6.1(b)(8). It exists "for nonprofit and public purposes, exclusively for public benefit and its property is public property."

Gateway is not required to pay any state or local ad valorem, sale, use, or income taxes. O.C.G.A. § 37-2-6.1(d). As a governmental entity it is not a licensed business.

Please let me know if I may provide further information or explanation.

Sincerely,

A handwritten signature in blue ink, appearing to read "David O. Crews".

David O. Crews
Chief Financial Officer
912-554-8464 Direct

From: [Chris Rouse](#)
To: [Jennifer Keyes](#)
Cc: [Neal Groover](#)
Subject: RE: Exempt Propriety application
Date: Tuesday, February 20, 2024 3:59:05 PM

Jennifer,

Of course, O.C.G.A. §48-5-41 (Property exempt from taxation) exempts “all public property.”

The property owner here is a Community Service Board, created pursuant to O.C.G.A. §37-2-1 *et seq.* O.C.G.A. §37-2-6 (Community service boards) declares in part that “[s]uch boards shall be considered public agencies” and each is “a public corporation and an instrumentality of the state.” A number of Georgia cases have looked at these boards in the context of sovereign immunity issues, and declared them state agencies or otherwise part of the “state.” Similar rulings have been made in connection with hospital authorities and public corporations.

In short, the Community Service Board is exempt from tax.

Hope this helps,

-Chris

Christopher L. Rouse
Rouse + Copeland LLC
602 Montgomery Street
Savannah, GA 31401
(912) 807-5000
(912) 335-3440 (fax)
chris.rouse@roco.pro
<https://roco.pro>

From: Jennifer Keyes <JKeyes@EffinghamCounty.org>
Sent: Friday, February 16, 2024 8:13 AM
To: Chris Rouse <chris.rouse@roco.pro>
Cc: Neal Groover <NGroover@EffinghamCounty.org>
Subject: Exempt Propriety application

Chris,

We have a property owner that is requesting an exemption on a parcel that is used for behavioral health services to the public. They are stating they are a governmental agency. I have attached the letter they submitted. Our board is questioning their qualifications. If you could take a look at the letter submitted and let me know if this would be sufficient

documentation to qualify for the requested exemption or do they need to submit the application under another category.

Thank you,

Jennifer Keyes
Senior Real Property Appraiser IV
Effingham County Tax Assessors Office
901 North Pine Street Suite 106
Springfield GA 31329
912-754-2125
912-754-9506 (fax)
jkeyes@effinghamcounty.org