

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

COUNTY <u>Effingham</u>	MAP & PARCEL # <u>208-12</u>	DIGEST YEAR <u>2026</u>
TITLE HOLDER'S NAME <u>Johnathan Slade Speir</u>		
NAME ON DIGEST <u>Johnathan Slade Speir</u>		
PROPERTY ADDRESS <u>8142 Hwy 17 N</u>		
		TELEPHONE NUMBER <u>229-308-1179</u>
DATE ACQUIRED <u>2025</u>	MARKET VALUE <u>289,960.00</u>	OWNERSHIP (LEASED, FEE SIMPLE, etc) <u>OWN</u>

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<br><input type="checkbox"/> Gov't owned buildings<br><input type="checkbox"/> Non-profit public hospital<br><input type="checkbox"/> Public library<br><input type="checkbox"/> Public (owned) schools<br><input type="checkbox"/> Private school – open to public<br><input type="checkbox"/> Housing owned by fraternity chapters<br><input type="checkbox"/> Non-profit home for aged<br><input checked="" type="checkbox"/> Single family residence<br><input type="checkbox"/> Concession stand<br><input type="checkbox"/> Pollution control or energy saving (solar) equipment | <input type="checkbox"/> Recreation Facilities<br><input type="checkbox"/> Offices<br><input type="checkbox"/> Meeting halls<br><input type="checkbox"/> Club house<br><input type="checkbox"/> Dormitories<br><input type="checkbox"/> Classrooms<br><input type="checkbox"/> Parsonage (not rented)<br><input checked="" type="checkbox"/> Church/Temple<br><input type="checkbox"/> Shrine | <input checked="" type="checkbox"/> Church administration buildings<br><input type="checkbox"/> Perpetual care cemetery offices<br><input type="checkbox"/> Paved<br><input type="checkbox"/> Equipment<br><input type="checkbox"/> Furniture & Fixtures<br><input type="checkbox"/> Inventory<br><input type="checkbox"/> Others: (specify) _____<br>_____<br>_____ |
|--|---|--|
- 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<br><input type="checkbox"/> Parking Lot<br><input type="checkbox"/> Present/Future Building Site<br><input type="checkbox"/> Gov't Owned<br><input type="checkbox"/> Agricultural<br><input type="checkbox"/> Used for Recreation | <u>50%</u> Place of Religious Worship<br><input type="checkbox"/> Place of Religious Burial<br><input type="checkbox"/> Held for Investment<br><input type="checkbox"/> Other (Specify) _____<br>_____ |
|---|--|

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

- 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

YES	NO	N/A
_____	_____ <u>X</u> _____	_____

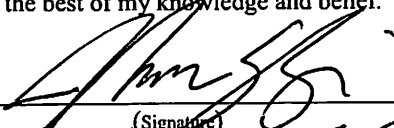
	YES	NO	N/A
the use of any part of this property? (If yes, please identify and explain circumstances and terms on an attached sheet of paper)	<u>X</u>	___	___
2) Is the property open to the general public?(ex: if church is it open to the general public)	<u>X</u>	___	___
3) Is the use of the property restricted, 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 <u>501 (c) (3)</u> )	<u>(In Process)</u>		
8) If the corporation entity holds IRC 501 (c) exemption, was it obtained prior to July 1, 1959?	___	<u>X</u>	___
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>	___

	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. _____ _____ _____	_____	<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? _____	_____	_____	<u>X</u>
21) If Non-Profit do you have a charter & bylaws? If yes, please provide them. <u>I can email if needed</u>	<u>X</u>	_____	_____
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 _____ _____ _____	_____	_____	<u>X</u>
23) Explain briefly how these funds are used. _____ _____ _____	_____	_____	<u>X</u>

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.

N/A

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

  
(Signature)  
Jonathan S Speir  
(Print Name)

8-14-25  
(Date)  
229-308-1179  
(Telephone Number)

## **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.

# STATE OF GEORGIA

## Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

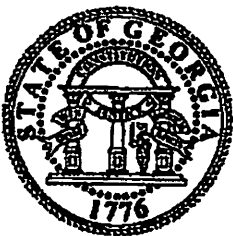
### CERTIFICATE OF INCORPORATION

I, **Brad Raffensperger**, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

**Refresh Church Inc.**  
a Domestic Nonprofit Corporation

has been duly incorporated under the laws of the State of Georgia on **07/26/2025** by the filing of articles of incorporation in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta  
and the State of Georgia on **08/06/2025**.



*Brad Raffensperger*

**Brad Raffensperger**  
Secretary of State

# ARTICLES OF INCORPORATION

\*Electronically Filed\*  
Secretary of State  
Filing Date: 7/26/2025 1:53:57 PM

## BUSINESS INFORMATION

CONTROL NUMBER 25153130  
BUSINESS NAME Refresh Church Inc.  
BUSINESS TYPE Domestic Nonprofit Corporation  
EFFECTIVE DATE 07/26/2025

The corporation is organized pursuant to the Georgia Nonprofit Corporation Code.

## PRINCIPAL OFFICE ADDRESS

ADDRESS 8142 GA Highway 17 N, Newington, GA, 30446, USA

## REGISTERED AGENT

NAME	ADDRESS	COUNTY
Johnathan Speir	8142 GA Highway 17 N, Newington, GA, 30446, USA	Effingham

## INCORPORATOR(S)

NAME	TITLE	ADDRESS
Johnathan Speir	INCORPORATOR	8142 GA Highway 17 N, Newington, GA, 30446, USA

## MEMBER INFORMATION

The corporation will not have members.

## OPTIONAL PROVISIONS

N/A

## AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE Johnathan Speir  
AUTHORIZER TITLE Incorporator