

Appeal # 2028399

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

COUNTY <i>Effingham</i>	MAP & PARCEL # <i>S109-21</i>	DIGEST YEAR <i>2025</i>
TITLE HOLDER'S NAME <i>Effingham Fair Assoc.</i>		
NAME ON DIGEST <i>Effingham Fair Assoc.</i>		
PROPERTY ADDRESS <i>South Laurel Street</i>		
<i>Springfield, GA. 31329</i>		TELEPHONE NUMBER <i>912-213-0251</i>
DATE ACQUIRED <i>9-5-24</i>	MARKET VALUE <i>385,000</i>	OWNERSHIP (LEASED, FEE SIMPLE, etc)

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 = None) If for Personal Property please provide a detailed asset listing & all inventory

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> Unimproved raw land
<input type="checkbox"/> Gov't owned buildings
<input type="checkbox"/> Non-profit public hospital
<input type="checkbox"/> Public library
<input type="checkbox"/> Public (owned) schools
<input type="checkbox"/> Private school – open to public
<input type="checkbox"/> Housing owned by fraternity chapters
<input type="checkbox"/> Non-profit home for aged
<input type="checkbox"/> Single family residence
<input type="checkbox"/> Concession stand
<input type="checkbox"/> Pollution control or energy saving (solar) equipment | <input type="checkbox"/> Recreation Facilities
<input type="checkbox"/> Offices
<input type="checkbox"/> Meeting halls
<input type="checkbox"/> Club house
<input type="checkbox"/> Dormitories
<input type="checkbox"/> Classrooms
<input type="checkbox"/> Parsonage (not rented)
<input type="checkbox"/> Church/Temple
<input type="checkbox"/> Shrine | <input type="checkbox"/> Church administration buildings
<input type="checkbox"/> Perpetual care cemetery offices
<input type="checkbox"/> Paved
<input type="checkbox"/> Equipment
<input type="checkbox"/> Furniture & Fixtures
<input type="checkbox"/> Inventory
<input type="checkbox"/> Others: (specify)
<u><i>100% Woodlands</i></u> |
|--|--|---|
- 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 checked="" type="checkbox"/> <u><i>100%</i></u> Undeveloped Land
<input type="checkbox"/> Parking Lot
<input type="checkbox"/> Present/Future Building Site
<input type="checkbox"/> Gov't Owned
<input type="checkbox"/> Agricultural
<input type="checkbox"/> Used for Recreation | <input type="checkbox"/> Place of Religious Worship
<input type="checkbox"/> Place of Religious Burial
<input type="checkbox"/> Held for Investment
<input type="checkbox"/> Other (Specify)
_____ |
|---|--|

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 | _____ | _____ | <u><i>✓</i></u> |

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.

	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>✓</u>	<u> </u>	<u> </u>
2) Is the property open to the general public?(ex: if church is it open to the general public)	<u>✓</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>✓</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. <i>Effingham Fair Assoc.</i>	<u>✓</u>	<u> </u>	<u> </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>✓</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>✓</u>	<u> </u>
7) Is the property owner exempt from Federal/State income tax? If yes, fill in the IRC Section No. <u>501c3</u> (example Section 501 (c) (3))	<u>✓</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> </u>	<u>✓</u>
10) Is the property owner a political subdivision or instrumentality of the county, state, or federal gov't?	<u> </u>	<u> </u>	<u>✓</u>
11) Is the property within the territorial limits of the political subdivision?	<u> </u>	<u> </u>	<u>✓</u>
12) Is the property owned by private individuals?	<u> </u>	<u>✓</u>	<u> </u>
13) Is the property owned by private organizations or clubs?	<u>✓</u>	<u> </u>	<u> </u>
14) Is the property owner a non-profit corporation without stockholders?	<u>✓</u>	<u> </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.	<u> </u>	<u>✓</u>	<u> </u>

	YES	NO	N/A
16) Is any part of the property being leased from the applicant? If yes, please explain. _____ _____ _____	_____	<input checked="" type="checkbox"/>	_____
17) Is any incidental income received from non-rent use of the property? If so, please explain source and how the income is used. _____ _____ _____	_____	<input checked="" type="checkbox"/>	_____
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. _____ _____ _____	_____	_____	<input checked="" type="checkbox"/>
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. _____ _____ _____	_____	<input checked="" type="checkbox"/>	_____
20) If you answered YES to question 7. Do you fall under 1. Public Charity 2. Private Foundation 3. Private Operating Foundation? _____	_____	_____	<input checked="" type="checkbox"/>
21) If Non-Profit do you have a charter & bylaws? If yes, please provide them. _____	<input checked="" type="checkbox"/>	_____	_____
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 _____ _____ _____	_____	_____	_____
23) Explain briefly how these funds are used. <u>monthly bills & improvements</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 100% wooded lot

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

Grady Q. Rahn
(Signature)
Grady Q. Rahn
(Print Name)

7-25-25
(Date)
912-213-0251
(Telephone Number)

EFFINGHAM COUNTY BOARD OF TAX ASSESSORS

Larry (Brad) Green Chairman
Gussie Nease Vice-Chairman
Janis Bevill
Scott Morgan
Traci Wells



Neal Groover,
Chief Appraiser
901 N Pine St., Suite 106
Springfield, Georgia 31329
Phone: 912-754-2125
Fax: 912-754-9506

Certification of Appeal to the Effingham County Board of Tax Assessors

This is to certify your 45 day appeal to the Effingham County Board of Tax Assessors for tax year 2025 has been hand delivered to the office of the Board of Tax Assessors.

The date of receipt and person who received the appeal is noted on the appeal form. A copy of the appeal is given to the person who delivers the appeal. Keep this receipt and copy of your appeal with your records. A copy of the *Certification of Appeal to the Effingham County Board of Tax Assessors* and the appeal must be provided to the Board of Tax Assessors in the event of a discrepancy of receipt.

Date: August 7, 2025

Staff Initial: hnr

Number of Appeals: 2

Map/Parcel: 5109-21B + 5109-21

Delivered by: Lahn

Section 3.

The secretary shall keep minutes of the meeting of the members, the Board of Directors, and the Executive Committees. The secretary shall attend to the giving of all required notices and shall perform all duties necessary to the office of secretary, subject to the control of the Board of Directors.

Section 4.

The treasurer shall keep a full and accurate account of the receipts and disbursements, deposit all money, checks, and other obligations of the association in such depository or depositories as may be designed by the Board of Directors, and perform all the duties necessary to the position of the treasurer, subject to the control of the Board of Directors. The treasurer will submit an annual financial report to the Board of Directors.

Section 5.

The Board of Directors will nominate the chairman or chairmen for each division. Verbal acceptance from the members is needed.

Article V – Bonds

The Board of Directors shall provide and secure bonds for the Manager, Assistant Manager, Secretary/Treasurer, and Gate Manager(s) or all those handling money.

Article VI – Miscellaneous Provisions

Section 1.

The fiscal year of the association shall begin on the first day of January and terminate on the last day of December in each year.

Section 2.

The order of business of all meetings shall be as follows:

- (a) Call to order
- (b) Roll call or attendance sheet documented
- (c) Reading of minutes and/or correspondence
- (d) Report of committees
- (e) Unfinished business
- (f) New business
- (g) Election and appointments when needed
- (h) Adjournment

Section 3.

The manager, with the advice and approval of the Board of Directors, shall appoint all standing and special committee. The manager and secretary shall be members, ex-officio, thereof.

Section 4.

A member may not spend in excess of two hundred dollars (\$200.00) without prior board or meeting approval.

Article VII – Amendment of By-Laws

By-laws may be amended, repealed, or altered at any regular meeting of the members of the Fair Committee or at any special meeting of such members called for that purpose, by the affirmative vote of a quorum of the members, due notice of thirty (30) days must be given prior to such meeting and provided that the purpose to amend such By-Laws and a brief statement of the proposed amendment shall be included in the notice of any such special meeting.

October 2, 2023

(Date adopted)

Effingham Fair Association, Inc.

EIN: 93-3642365

10 Day Fair Statement – 2024

Inflow:

Beginning Balance	\$ 231,472.14
Gate	126,195.00
Concession	59,788.25
Carnival	88,868.25
Beauty Pageant	1,390.27
ATM (\$.50/transaction)	844.00
Commercial Booths	860.00
Donations/building usage	7,204.16
Fairbook ads	<u>2,430.00</u>
Total inflow	\$ 519,052.07

Outflow:

Individual Premiums/judging	\$ 13,032.05
Advertisements	10,958.95
Security	32,070.00
Cleaning crew salaries	3,031.50
Concession	50,682.47
Livestock/special events	10,149.73
Utilities	18,035.40
Department of Revenue	14,878.66
Lawyer & CPA fees	2,251.84
Capital Improvements-purchased adjoining land	333,215.26
Dues/fees	440.00
Insurance	11,904.00
Convention/Board training	3,020.12
Checks/paper bank statements	469.47
Miscellaneous expenses (fuel, paint, lumber, cement, etc.)	<u>2,173.24</u>
Total outflow	\$ 506,312.69
Ending Balance	\$ 12,739.38