



Faith Equestrian Therapeutic Center

March 29, 2024

Jennifer Keyes
Effingham County Tax Assessor's Office
901 North Laurel St., Suite 106
Springfield, GA 31329
jkeyes@effinghamcounty.org

VIA EMAIL

Ms. Keyes,

This letter serves as a response to the Board's letter dated February 29, 2024 regarding the exemption status of Parcel 371A-29, 183 Appaloosa Way. As we understand it, the Effingham County Board of Tax Assessors' position is Faith Equestrian "*cannot have a rented dewing [sic] that is not open to the public on the parcel. Per the statute, a purely public charity must be fully opened to the public.*"

Faith Equestrian respectfully requests the Board reconsider its decision for the following reasons.

O.C.G.A. § 48-5-41, in relevant part, reads:

(a) "The following shall be exempt from all ad valorem property taxes in this state:

(4) All institutions of purely public charity;

In determining whether property qualifies for exemption as an institution of "purely public charity" as set forth in paragraph (a)(4) of [O.C.G.A. § 48-5-41](#), three factors must be considered and must coexist. First, the owner must be an institution devoted entirely to charitable pursuits; second, the charitable pursuits of the owner must be for the benefit of the public; and, third, the use of the property must be exclusively devoted to those charitable pursuits. [York Rite Bodies v. Board of Equalization](#), 261 Ga. 558, 408 S.E.2d 699, 1991 Ga. LEXIS 422 (1991).

An institution may be public even though the institution is not open to the whole public, if the institution is open to the whole of the classes for whose relief the institution is intended or adapted. [Tharpe v. Central Ga. Council of BSA](#), 185 Ga. 810, 196 S.E. 762, 1938 Ga. LEXIS 539 (1938); [Peachtree on Peachtree Inn, Inc. v. Camp](#), 120 Ga. App. 403, 170 S.E.2d 709, 1969 Ga. App. LEXIS 795 (1969); [Central Bd. on Care of Jewish Aged, Inc. v. Henson](#), 120 Ga. App. 627, 171 S.E.2d 747, 1969 Ga. App. LEXIS 886 (1969).



Faith Equestrian Therapeutic Center

Faith Equestrian Therapeutic Center is a small, nonprofit organization which offers therapeutic / adaptive riding, an equine-assisted activity for the purpose of contributing positively to the cognitive, physical, emotional, and social well-being of individuals with special needs.

Faith does not merely serve a benevolent purpose, but rather its entire mission is that of pure public charity devoting not just its services, but also its property, to veterans and individuals with special needs. Faith's property is used to house, feed, train, and care for our equine and human staff members alike. Additionally, the property is used for the therapeutic and adaptive riding it provides to those individuals who seek our services.

Parcel 371A-29 of Faith's property contains a mobile home trailer (a structure) which is currently leased to an individual. The property itself is open to those it serves, but the trailer, a structure on the property, is a private residence. The modest rental income received from the leased structure is used entirely in furtherance of Faith's mission.

Faith has a small operating budget. Oftentimes, Faith operates at a deficit with staff members foregoing salaries and salary increases. To be clear, Faith has no intention to continue leasing the trailer should the Board of Taxation decide to remove its exempt status as any such decision would have a crippling effect on Faith's mission and operations.

Sincerely,

FETC Board of Directors