

Statement on Availability to the General Public and Individuals We Plan to Serve

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Owne	r Information			Gene	eral Prop	perty Inform	mation							Values			
	SKY ACRES INC			SITU	S	729 AF	DMORE	OAKY F	RD					Imp Val			78,473
POB	OX 250			LEGA	AL	43.165 A	/C							Acc Val			12,609
GUYT	ON, GA 31312			Tax D	District	01-Cour	nty G	MD -	12TH	Homestead	d	S0		Land Va	ıl		225,880
				Total	Acres		43.17 LL			No Covena	ant			Total Va	alue		316,962
				Zonir		AR-1	43.17 LL			Acc/Des	Provident Start	5C - 2.1320	51	2023 : 3	316,962		2022 : 316,962
				Unit	ig		0.00	eturn Val		0		00 - 2.1520		2021:3	314,417		2020 : 308,915
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A5	Open Land		3	27.84		2,540		70,7	714								
A5	Open Land		4	4.00		2,330		9,3	320								
A5	Woodland	0	1	0.11		2,490		2	274								
A5	Woodland		2	10.15		2,290		23,2	244								
A5	Woodland		9	0.07		900			63								
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CS	Descrip		Dim1	Dim	12 U	nits Year	Grade	e Depr	Ovr [D Pcom	Func	Econ Ne	igh	IDnits	Value	Photo ?	
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A1	FIRE FEE-RES		C)	0	0 2010	0.00	0.00	1.0	00 1.00	1.00	0.00 1	.00	0 1.00	0	False	
A1	HOME SITE AVG		C		0	1 2000	1.00				1.00		.00	1.00		False	
A1	IMPLEMENT SHE	D FLR OR WLS & RF				567 1980	0.40				1.00		.00	0.00		True	
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A1	IMPLEMENT SHE	D, ROOF ONLY	10) 2		240 2013	1.00				1.00		.00	0.00		True	

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Review: 8/29/2017 by NEAL GROOVER/SBAXTER

			ACCES	SORY IM	PROVE	EMENTS	- 0285	0005					- BA	
CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value Photo ?
A6	SANITATION - REGULAR	0	0	0 :	2017	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0 False

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Brick Veneer	Full Baths	2	Condition	Average	MAV	0
Slab Perimeter	Plumbing: Extra Fix	3	Eff Year Built	1985	FMV	78,473
1 STORY NO ATTIC	Plumbing:Std Comp	1	Year Built	1985	CD	1.00
1,602	Heat	Cent Heat / AC	Grade	1.05	Neigh Adj	1.00
0	Interior Ceiling	Sheetrock	Attic Qual		% Complete	1.00
0	Interior Wall	Sheetrock	Bsmt Qual		Econ Obsol	1.00
One Family	Floor Finish	Carpet\Tile	Attic / Finish	0/0.00	Func Obsol	1.00
A1	Floor Construction	008	Bsmt / Finish	0 / 0.00	Phy OVR	0.00
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1 Sty no attic

01 Open Porch

Jennifer Keyes

From: Sent: To: Subject: Adams, Joseph <joseph.adams@dor.ga.gov> Tuesday, November 7, 2023 9:30 AM Jennifer Keyes EXTERNAL:RE: Exemption Question

Jennifer,

Is this a purely public charity property? If so, what are their charitable pursuits? If the office and property is being used to further their charitable pursuits and the property is open to the public then it may be exempt. I think you are looking at this correctly but I don't feel like I have all the information.

You should answer the three prong test for purely public charities.

In determining whether property qualifies as an institution of "purely public charity" three factors must be considered and must coexist:

- 1. First, the owner must be an institution devoted entirely to charitable pursuits;
- 2. Second, the charitable pursuits of the owner must be for the benefit of the public;
- 3. Third, the use of the property must be exclusively devoted to those charitable pursuits.

Joseph Adams

Compliance Specialist Supervisor | Georgia Certification Program

Georgia Department of Revenue 4125 Welcome All Road | Atlanta, Ga. 30349 Email: joseph.adams@dor.ga.gov Phone: 404-724-7000 | Cell: 470-259-7144 dor.georgia.gov

From: Jennifer Keyes <JKeyes@EffinghamCounty.org> Sent: Friday, November 3, 2023 12:09 PM To: Adams, Joseph <joseph.adams@dor.ga.gov> Subject: Exemption Question

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Good Morning,

I have a property owner that is requisition an exemption on an equestrian center. The question I have is going to be the office. They have converted a home that is on the property to their office. I asked the property owner if the office was open to the public for use and they stated yes. I am not sure if they understood the question. I am still a little unclear on use of the office. I would think if the public came in and was able to rent the building or part of the building then they would be qualified. Am I looking in the correct direction. I think the office is the holdup. The rest of the parcel would qualify. They are open to the public.



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