



PROPERTY TAXES

Please note that simply because the Archdiocese owns a certain parcel of land does not mean that the land is not subject to property tax in Georgia. To be exempt from property tax, the Church must be using the property for an exempt purpose on January 1 of a particular tax year. Vacant land is not being "used for an exempt purpose".

Georgia law provides that the use of a piece of property on January 1 of a tax year determines whether or not that piece of property is exempt from property taxes for that tax year. Documentation showing an exempt use of a piece of property on March 1, 2010 does NOT mean, nor prove, nor support the position that an exempt use was occurring or occurred on January 1, 2010. An exempt use on March 1, 2010 is very helpful for an exemption application for 2011 but not for 2010. To support an exemption for 2010, the use needs to have occurred **PRIOR** to January 1, 2010.

Georgia law provides that the following uses, among others, provide for an exemption for a parcel of property:

- (1) all places of burial;
- (2) all places of religious worship;
- (3) all property owned by and operated exclusively as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of a church or convention or association of churches, when such entity is qualified as an exempt religious organization under Section 501(c)(3) of the Internal Revenue Code and such property is used in a manner consistent with such exemption; and
- (4) all property owned by religious groups and used only for single-family residences when no income is derived from the property.

If you have any questions, please contact Diane Ray at Dray@ArchAtl.com or 404-885-7203.

Finance Office

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