METRO

PEOPLE PLACES
OPEN SPACES

Construction Excise Tax Exemption Certificate Application Form

Exemption Description (check applicable exemption)

1. The Person liable for the tax is exempt from federal income tax; and the construction is for low income residential housing.

The Person who would be liable for the tax is a corporation exempt from federal income taxation pursuant to 42 U.S.C. 501(c)(3), or a limited partnership the sole general partner of which is a corporation exempt from federal income taxation pursuant to 42 U.S.C 501(c)(3), the Construction is used for residential purposes and the property is restricted to being occupied by Persons with incomes less than 50 percent (50%) of the median income for a period of 30 years or longer; ☐

1a Partial Applicability of Exemption (estimate percentage exempt) **Percentage Exempt** _____

Required Documentation (to be provided to Metro or available to Metro for review)

IRS tax status determination letter evidencing that the Person seeking the building permit is exempt from federal income taxation pursuant to 42 U.S.C. 501(c)(3).

In the case of a limited partnership with a tax-exempt sole general partner corporation, verification from the partnership's attorney of that status.

Proof that the construction will be restricted to low income persons, as defined in 1 above, for at least 30 years. Proof can be in the form of loan covenants; rental agreements; grant restrictions; certification from Corporate Officer attesting that exemption is applicable; or other information that may allow the exemption determination to be made.

2. The Person liable for the tax is exempt from federal income tax; and the construction will provide charitable services to low Income persons.

The Person who would be liable for the tax is exempt from federal income taxation pursuant to 42 U.S.C. 501 (c)(3) and the Construction is dedicated for use for the purpose of providing charitable services to Persons with income less than 50 percent (50%) of the median income. ☐

2a Partial Applicability of Exemption (estimate percentage exempt) **Percentage Exempt** _____

Required Documentation (to be provided to Metro or available to Metro for review)

IRS tax status determination letter evidencing that the Person seeking the building permit is exempt from federal income taxation pursuant to 42 U.S.C. 501(c)(3)

In the case of a limited partnership with a tax-exempt sole general partner corporation, verification from the partnership's attorney of that status.

Proof that the construction will be used for charitable purposes as defined in 2 above. Proof can be in the form of loan covenants; rental agreements; grant restrictions; certification from Corporate Officer attesting that exemption is applicable; or other information that may allow the exemption determination to be made.

Application for any of the above exemptions provides consent for Metro to audit the applicant's records to verify the legal status and compliance with the exemption prerequisites.

I do hereby certify that by signing I am verifying eligibility for the above Exemption to the Construction Excise Tax.

_____

Authorized Signature Title

Jurisdiction Issuing Permit: _____ Permit No. _____

Address of Construction for which Exemption is Claimed:_____

Permit Holder: _____

Permit Holder Address: _____

_____

Permit Holder Phone _____

Permit Holder E-Mail _____