

Application and Affidavit for IRC 501(c)(8) Fraternal Organization Assessment Freeze

Step 1. Complete the following information

1. Name of fraternal organization
Street address of property
Mailing address, if different than above
City State Zip
Name of contact person Phone
2. Write the parcel number of the property for which you are requesting this assessment freeze. Your parcel is listed on your property tax bill or you may obtain it from the CCAO.
a. Parcel
b. Write the legal description only if you are unable to obtain your parcel

3. Write the assessment year for which you are applying.
4. Is this the first time you are applying for the assessment freeze?
5. Are you renewing this assessment freeze and have no changes to report for this assessment year?
6. Are you renewing this assessment freeze and have changes to report for this assessment year?

Step 2: Complete this affidavit

7. Did your organization own or have a legal or equitable ownership interest in the property on January 1 of this assessment year?
If yes, check and complete the appropriate line below.
a. Deed or contract for deed executed
b. Other (specify)
8. Is your organization liable for the property taxes on the property?
9. Does your organization lease any of the property to another person or entity not qualified to receive this assessment freeze?

10. Describe your organization's activities that take place on this property.
11. Do your members provide direct or indirect financial support for charitable works, such as medical care, drug rehabilitation, or education?
12. Is the principal building for your organization located on this property?
13. Write the dimensions or acreage of the property.
14. Write for each building on the property, the square feet ground area (SFGA), number of stories, and if there is a basement.

Under penalties of perjury, I state that, to the best of my knowledge, the information contained in this application and affidavit is true, correct, and complete.

Signature of Chief Presiding Officer
Date

Subscribed and sworn to before me this
day of .20

Notary Public

PTAX-765 INSTRUCTIONS

What is the IRC(c)(8) Fraternal Organization Assessment Freeze?

The Internal Revenue Code (IRC) Section 501(c)(8) fraternal organization assessment freeze, enacted under 35 ILCS200/10-355, allows qualified fraternal organizations, or its subordinate organization or entity, who had its national headquarters in Illinois on December 31, 1926, **or** was chartered in Illinois in February 1898, to elect to freeze the assessed value (AV) of the real property it owns and uses. The AV is frozen by the Chief County Assessment Officer (CCAO) at 15 percent of tax year 2001 AV for property that qualifies in tax year 2002, **or** 15 percent of the AV for property for the tax year the property first qualifies after tax year 2002.

Any improvements or additions that are made to the property that increase the AV of the property also are frozen at 15 percent of the AV of the improvement or addition in the year first assessed.

Who qualifies for the Assessment Freeze?

To qualify, a fraternal organization, or its subordinate organization or entity, who had its national headquarters in Illinois on December 31, 1926, **or** was chartered in Illinois in February 1898, must own and use real property, be an exempt entity under IRC section 501(c)(8), and consist of members who provide directly or indirectly, financial support for charitable works, such as medical care, drug rehabilitation, or education.

How do I apply for the assessment freeze for the first time?

The fraternal organization's chief presiding officer should complete and sign the form PTAX-765, to apply for the assessment freeze. You must have the form notarized and attach supporting documentation. See "What do I need to attach to Form PTAX-765?".

How do I renew the assessment freeze?

If you are renewing this assessment freeze, and **have no changes** to report for this assessment year, the chief presiding officer only needs to complete step 1, sign the form, and have it notarized before filing it with the CCAO.

If you are renewing this assessment freeze and **have changes** to report for this assessment year, you must complete step 1, any lines in step 2 that have changed, sign the form, and have it notarized before filing with the CCAO. In addition, you must attach documentation explaining the change.

Some examples of changes you should report include:

- additions or improvements
- change in name of fraternal organization
- conveyance of property
- destruction or removal of improvements
- leasing of property

What do I need to attach to Form PTAX-765?

You **must attach copies** of the following to your Form PTAX-765:

Any fraternal organization that had its national headquarters in Illinois on December 31, 1926-

- Historical records or other evidence establishing that your fraternal organization had its national headquarters in Illinois on December 31, 1926; **or**
- A certification that your fraternal organization had its national headquarters in Illinois on December 31, 1926; **or**,
- A certification that your fraternal organization is subordinate to a fraternal organization that had its national headquarters in Illinois on December 31, 1926.

Any fraternal organization chartered in Illinois in February 1898--

- your fraternal organization's Illinois charter issued in February 1898; **or**
- a certification that your fraternal organization was chartered in Illinois in February 1898; **or**,
- a certification that your fraternal organization was chartered by, or is subordinate to, a qualified fraternal organization that was chartered in Illinois in February 1898.

For all fraternal organizations—

- a Proof of exempt status under IRC Section 501(c)(8), such as
 - an IRS group exemption letter to an organization, plus a copy of an annual IRS filing by that organization, that lists your organization covered by the exemption letter; **or**
 - your U.S. Form 990; **or**
 - your IRS determination letter in your response to filing of U.S. Form 1024.
- b Proof of ownership or other legal or equitable interest in the property, such as
 - a deed; **or**
 - a contract for deed; **or**
 - a trust document; **or**
 - a title insurance policy; **or**
 - an organizational agreement; **or**
 - an incorporation agreement; **or**
 - a court order; **or**
 - an affidavit of adverse possession.
- c Copies of leases or contracts concerning the property, if applicable.

When should I file PTAX-765?

For all counties but Cook County: You must file this Form PTAX-765, with your CCAO by December 31 of the assessment year for which you are applying.

For Cook County: You must file this Form PTAX-765, with the Cook County Assessor by January 31 of the assessment year for which you are applying

What if I need additional assistance?

If you need additional assistance, please contact your CCAO, whose address and phone number are below.

Where do I mail my completed Form PTAX765?

Mail your completed Form PTAX-765 to:

**Rock Island County
Chief County Assessment Officer
1504 3rd Avenue
Rock Island, IL 61201**

If you have any questions please call:
(309) 558-3660