

Guidelines/Checklist for Economic Development (EDX) Applications and Orders from the Board of Tax Appeals

1. Economic Development Exemption Application
 - a. Name, address, phone and e-mail
 - b. Attorney or representative (if applicable)
 - c. 'For County' use box filled in
 - i. Detailed description of real property w/copy of deed
 - ii. Listing of personal property w/acquisition date and proof of ownership
 - iii. Description of business
 - iv. Use of property
 - v. Poultry confinement, rabbit confinement or swine production facility?
 - vi. Question 6 and 7 answered
 - vii. Question 8 – Leased property answered
 - viii. Question 9 – If new business 9a – 9g answered
 - ix. Question 10 – Expansion of existing business (answer 10a – 10d if existing)
 - x. Item 11 – all listed are enclosed with application
 - xi. Questions 12 and 13 answered
 - xii. Verification complete w/notary signature & seal
2. County Appraiser Recommendations and Comments
 - a. Review applicant's answers for items 1 – 13 for completion
 - i. Appraiser answered questions 1 – 3
 - ii. Appraiser comments if needed
 - iii. Signature w/notary & seal
 - b. Date mailed application and supporting documents to Board of Tax Appeals (BOTA)
3. General
 - a. Is there a Payment in Lieu of Tax (PILOT)? REMINDER: A copy of the in lieu tax agreement and/or uniform policy setting forth the terms should accompany the Annual Claim for Exemption from Property Taxation form submitted annually for the duration of the exemption.
 - i. Specifics:
Payment in Lieu of Specifics. _____
 - ii. Which office will handle the calculation? _____
 - iii. Billing? _____
4. Upon Receipt of Exemption Order from BOTA
 - a. Identify & enter information into Orion
 - b. Review paragraph which references bond monies at issue for this exemption
(1) **real** _____; (2) **personal property** _____
 - i. Exemption period for **real** property _____ through _____
 - c. Enter personal property into database
 - i. Exemption period for **personal** property _____ through _____

Guidelines/Checklist for Industrial Revenue Bond (IRBX) Applications and Orders from the Board of Tax Appeals

1. Industrial Revenue Exemption Application
 - a. Name, address, phone and e-mail
 - b. Attorney or representative (if applicable)
 - c. 'For County' use box filled in
 - i. Detailed description of real property w/copy of deed
 - ii. Listing of personal property w/acquisition date and proof of ownership
 - iii. Lessee information entered
 - iv. Informational Statement filing number
 - v. Issuance date of IRBs
 - vi. Item 6 & 7 answered
 - vii. Item 8 – 12 answered
 - viii. Item 13 and 14 answered
 - ix. Item 15 – all listed are enclosed with application
 - x. Item 16 and 17 answered
 - xi. Verification complete w/notary signature & seal
2. County Appraiser Recommendations and Comments
 - a. Review applicant's answers for items 1 – 17 for completion
 - i. Appraiser answered questions 1 – 6
 - ii. Appraiser reviewed description/list of real and/or personal property
 1. Any question as to the classification of real and/or personal property? If so, confer with applicant before submitting application to BOTA.
 - b. Appraiser entered his/her comments
 - c. Date mailed application and supporting documents to the Board of Tax Appeals (BOTA)
3. General
 - d. Is there a Payment in Lieu of Tax (PILOT)? REMINDER: A copy of the in lieu tax agreement and/or uniform policy setting forth the terms should accompany the Annual Claim for Exemption from Property Taxation form submitted annually for the duration of the exemption.
 - i. Specifics:
Payment in Lieu of Tax specifics. _____
 - ii. Which office will handle the calculation? _____
Billing? _____
5. Upon Receipt of Exemption Order from BOTA
 - a. Identify & enter information into Orion
 - b. Review paragraph which references bond monies at issue for this exemption
(1) **real** _____; (2) **personal property** _____
 - ii. Exemption period for **real** property _____ through _____
 - c. Enter personal property into database
 - i. Exemption period for **personal** property _____ through _____