PTAX-764

Application and Affidavit for IRC 501(c)(10) Fraternal Organization Assessment Freeze

Step 1: Complete the following information

Please type or print

1 _____
Name of fraternal organization

_____
Street address of fraternal organization's property

_____
Mailing address, if different than above

_____
City State ZIP

_____ (_____)_____
Name of contact person Phone

2 Write the property index number (PIN) of the property for which you are requesting this assessment freeze. Your PIN is listed on your property tax bill or you may obtain it from the CCAO.

a PIN _____

b Write the legal description **only** if you are unable to obtain your PIN._____

_____

_____

3 Write the assessment year for which you are applying. 3 __ __ __ __

4 Is this the first time you are applying for this assessment freeze? ☐ Yes ☐ No

Note If yes, please see the instructions for what attachments you must send, along with this form.

5 Are you renewing this assessment freeze and **have no changes** to report for this assessment year? ☐ Yes ☐ No

Note If yes, the chief presiding officer only needs to complete Step 1, sign this form, and have it notarized before filing with the CCAO.

6 Are you renewing this assessment freeze and **have changes** to report for this assessment year? ☐ Yes ☐ No

Note If yes, the chief presiding officer needs to complete Step 1, any lines in Step 2 that have changed, sign this form, and have it notarized before filing with the CCAO. See "How do I renew the assessment freeze?" for what you may need to attach.

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? ☐ Yes ☐ No

If yes, check and complete the appropriate line below.

☐ **a** Deed or contract for deed executed __ __/__ __/__ __ __ __
Month Day Year

☐ **b** Other (specify) __ __/__ __/__ __ __ __
Month Day Year

_____

8 Is your organization liable for the property taxes on the property for this assessment year? ☐ Yes ☐ No

9 Does your organization lease any of the property to another person or entity not qualified to receive this assessment freeze? ☐ Yes ☐ No
If yes, you must attach a copy of the lease.

10 Does your organization prohibit gambling and the use of alcohol on the property? ☐ Yes ☐ No

11 Describe your organization's activities that take place on this property._____

_____

12 Do your members provide direct or indirect financial support for charitable works, such as medical care, drug rehabilitation, or education? ☐ Yes ☐ No

13 Is the principal building for your organization located on this property? ☐ Yes ☐ No

14 Write the dimensions or acreage of the property._____

15 Write for each building on the property, the square feet of ground area (SFGA), number of stories, and if there is a basement.

	SFGA	No. of stories	Basement Y or N
a Bldg. 1	_____	_____	_____
b Bldg. 2	_____	_____	_____
c Bldg. 3	_____	_____	_____

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

Form PTAX-764 Instructions

What is the IRC 501(c)(10) Fraternal Organization Assessment Freeze?

The Internal Revenue Code (IRC) Section 501(c)(10) fraternal organization assessment freeze, enacted under 35 ILCS 200/10-350, allows qualified fraternal organizations chartered by the state of Illinois prior to 1900, or its subordinate organization or entity, 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 2000 AV for property that qualified in tax year 2001, **or** 15 percent of the AV for property for the tax year the property first qualifies after tax year 2001.

Any improvements or additions 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 chartered by the state of Illinois prior to 1900 that owns and uses real property, or its subordinate organization or entity, must prohibit gambling and the use of alcohol on the property, be an exempt entity under IRC Section 501(c)(10), 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 this Form PTAX-764, to apply for this assessment freeze. You must have the form notarized and attach supporting documentation. See "What do I need to attach to Form PTAX-764?".

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-764?

You **must attach copies** of the following to your Form PTAX-764:

a
- Your fraternal organization's Illinois charter, issued prior to 1900; **or**
- A certification that your fraternal organization was issued an Illinois charter prior to 1900; **or**
- A certification that your fraternal organization was chartered by, or is subordinate to, a qualified fraternal organization holding an Illinois charter issued prior to 1900.

b Proof of exempt status under IRC Section 501(c)(10), 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 response to your filing of U.S. Form 1024.

c 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 document; **or**
- A court order; **or**
- An affidavit of adverse possession.

When should I file Form PTAX-764?

For all counties but Cook County: You must file this Form PTAX-764, with your CCAO by December 31 of the assessment year for which you are applying.

For Cook County: You must file this Form PTAX-764, 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 PTAX-764?

Mail your completed Form PTAX-764 to:

SANGAMON County CCAO

200 SO. 9TH STREET, ROOM 210
Mailing address

SPRINGFIELD IL 62701
City ZIP

If you have any questions, please call:

(217) 753-6807