PTAX-766 Application and Affidavit for IRC 501(c)(2), (c)(8), or (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 chief county assessment officer.

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.
Assessment year: ___ ___ ___ ___

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 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 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? ☐ Yes ☐ No

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

13 Write the dimensions or acreage of the property. _____

14 Write for each building on the property, the square feet of ground area (SFGA), number of stories, and indicate 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-766 Instructions

What is the IRC 501(c)(2), (c)(8), or (c)(10) Fraternal Organization Assessment Freeze?

The Internal Revenue Code (IRC) Section 501(c)(2), (c)(8), or (c)(10) fraternal organization assessment freeze, enacted under 35 ILCS 200/10-360, allows any qualified fraternal organization or its affiliated Illinois not-for-profit corporation chartered prior to 1920 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 2002 AV for property that qualifies in tax year 2003, **or** 15 percent of the AV for property for the tax year the property first qualifies after tax year 2003.

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 or its affiliated Illinois not-for-profit corporation chartered prior to 1920 must

- own and use real property,
- be an exempt entity under IRC Section 501(c)(2), (c)(8), or (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 Form PTAX-766, 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-766?".

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 this 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, the chief presiding officer must complete Step 1, any lines in Step 2 that have changed, sign this form, and have it notarized before filing it with the CCAO. In addition, you must attach documentation explaining any changes. 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-766?

Your fraternal organization **must attach copies** of the following to Form PTAX-766.

a Proof of an Illinois not-for-profit corporation charter prior to 1920 —

- your fraternal organization's Illinois charter issued prior to 1920; **or**
- a certification that your fraternal organization was chartered in Illinois prior to 1920; **or**
- a certification that your fraternal organization was affiliated with a qualified fraternal organization that was chartered in Illinois prior to 1920.

b Proof of exempt status under IRC Section 501(c)(2), (c)(8), or (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.

d Copies of leases or contracts concerning the property, if applicable.

When should I file Form PTAX-766?

For all counties but Cook County: You must file Form PTAX-766, with your CCAO by December 31 of the assessment year for which you are applying.

For Cook County: You must file Form PTAX-766, 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 shown below.

Where do I mail my completed Form PTAX-766?

Mail your completed Form PTAX-766 to:

SANGAMON County CCAO

200 SO 9TH STREET
Mailing address

SPRINGFIELD IL 62701
City ZIP

If you have any questions, please call:

(217) 753—6807