

APPLICATION FOR LOCAL EXEMPTIONS & EXCLUSIONS



Haines Borough Office of the Assessor

103 Third Avenue S.
P.O. Box 1209
Haines, AK 99827
907-766-2231

This form is to be used to apply for a community purpose exemption of real property assessments. Community Purpose Exemptions are regulated by HBC 3.70.040 Local exemptions & exclusions and the current assembly-adopted administrative policy. The applicant has the burden of proof to show the property is eligible for exemption from property tax. The Assessor may require additional information, to be provided in a timely manner. **POSTMARK DEADLINE is March 31, of the applicable year.**

Return applications to: Haines Borough Administration Building, 103 Third Ave S., or FAX to 907.766.2716. Telephone assistance is available at 907.766.2231 (Ext. 33).

Applicant Contact Information:

Name _____ Phone # _____

Address _____ Email _____

Assessment/Tax Year _____
Parcel # _____

Organization Name _____

Property Description: (type of property, building size, lot size, etc.)

Non-profit Community Purpose Exemption

(HBC 3.70.040 Local exemptions and exclusions)

Initial **yes** or **no** to answer the following:

1. Is the organization organized as a not-for-profit profit entity? Yes _____ No _____
2. Does the organization have a current IRS 501(c)(3) or 501(c)(4) exemption ruling? Yes _____ No _____
3. Is this property used exclusively (100%) for the exemption sought? Yes _____ No _____ If no explain:

4. Is any portion of the building or lot used for other purposes? Yes _____ No _____ If yes explain:

5. Was any of this property used for rental purposes last year or previous year? YES _____ NO _____ (If yes, please provide the total amount received and all expenses associated with the rental cost.)
Total rent collected: _____ Expenses: _____

Explain: _____

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6. Is there a Membership Fee or fee to use or enter the property? YES _____ NO _____ If yes explain:

7. Was property utilized as long-term residential housing? YES _____ NO _____ If yes, was property used for at least one of the following:
YES _____ NO _____ Providing affordable rental housing for low income residents
YES _____ NO _____ Providing affordable rental housing with access to care for Senior Citizens (age 65 and older)
YES _____ NO _____ Providing affordable rental housing with access to care for US military Veterans with a service related disability of 50% or higher as determined by the Veteran's Administration
YES _____ NO _____ Providing affordable rental housing with access to care for members of the community with a long term illness, injury, or disability
8. Describe the nature and uses of this property as it is related to the exemption requested (non-profit function), and explain how the use of this property is eligible for the exemption sought with relation to HBC 3.70.040(D)(1) [Attach additional information, as needed.]

Applying for an exemption of real property assessments under HBC 3.70.040, Local exemptions and exclusions, does not guarantee tax exempt status, but is granted case by case upon review of each application. If approved the exemption is valid for a period of three (3) years and claimants must submit annual validation statements to the assessor no later than March 31st of each year the exemption remains valid. _____ (Applicants initials)

I hereby certify that the information provided is true and correct to the best of my knowledge.

Principal/Agent: _____ Title: _____
Signature: _____ Date: _____

Attention: All information required on page 3 of this application must be included when applying before exempt status is considered.

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HBC 3.70.040 Local exemptions and exclusions:

D. Community purpose exemption. The borough exempts from taxation the real property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of that property does not exceed the actual cost to the owner of the use by the renter.

A request for exemption from the property taxes must be received by **March 31** of the applicable tax year. The property must be in use as of January 1 of the tax year in order to obtain an exemption for that year. Exemptions are not prorated and are granted based on two critical criteria: 1) not for profit ownership and, 2) exclusive use of the property for an exempt purpose. Typically vacant land is not exempt.

The property owner is responsible for proving that the property is used exclusively for an exempt purpose and qualifies for an exemption.

Documentation Requirements:

- A letter to the Assessor requesting exemption
 - Must provide a description of the use of the property and consistency with the requested exemption
 - Must describe any rental income received by the applicant organization including;
 - Any property, or portions of the property from which rentals of income are derived
 - Actual operating expenses, excluding debt service or depreciation
- Copy of By-Laws
- Copy of Articles of Incorporation
- Copy of IRS 501(c)(3) or 501(c)(4)
- Where property is leased by the organization to other entities, financial statements for the past tax year including income and expense reports, and description of any debt service or depreciation included in the financial statements for the property
- Documentation supporting/describing the activities of the organization. For example, brochures, pamphlets and web pages are acceptable forms of documentation.
- The municipal assessor or designee may request additional information prior to its determination, as reasonably necessary to determine the exempt status of a property in accordance with municipal code and regulations and state law.

DO NOT WRITE IN SHADED AREA

Assessor Approval Yes ___ No ___ Signature _____ Date _____