

HAINES BOROUGH, ALASKA P.O. BOX 1209 HAINES, AK 99827 (907) 766-6400 * FAX (907) 766-2716

EXEMPTION APPLICATION Request for Nonprofit Property Tax Exemption

Applic	ant contact Information:	Name		
		Address		
		Phone #	Email	
			arcel No	
Organi	zation Name			
Propert	y Location			
1.	Is the organization organi	zed for business or pro	ofit making purposes? Yes	No
2.	Is this property used exclu If the answer is no explai		tion sought? Yes N	No
3.	Explain how the use of th exemption type; as an exa	ample – nonprofit char	for the exemption sought. Answer ritable (AS 29.45.030(3).	
I hereb	y certify that the informa	tion provided is true	e and correct to the best of my kn	owledge.
Princip	oal/Agent		Title	
	ure:			
			lication must be included when applyin	ng before exempt status is conside
Attent				
Attent		Раде	1 of 2 (continue on reverse side)	



HAINES BOROUGH, ALASKA P.O. BOX 1209 HAINES, AK 99827 (907) 766-6400 * FAX (907) 766-2716

(a) The following property is exempt from general taxation: (3) property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes;

HBC 3.70.030 Required exemptions:

A. The following property is exempt from general taxation: (3) Property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes.

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. <u>The owner is required to provide at a minimum the following items with the application:</u>

1. The articles of incorporation, state certificate of incorporation, constitution &/or bylaws for the organization.

2. Documents to support the organization's not-for-profit status (e.g. IRS 501(c) (3) determination letter, or equivalent).

3. Contracts of any type describing or memorializing use of the property by a person, or entity other than the applicant organization.

4. Description of any remuneration received by the applicant organization including:

a. Any property, or portion of property, from which rentals or income are derived.

b. Actual operating expenses, excluding debt service or depreciation.

5. 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.

6. For property used for an educational purpose, the detail of course curriculum and classroom space.

7. For property used as a religious residence, the detail of the resident's ordination, commission or license (according to the standards of the religious organization), and proof of resident's employment by the religious organization as its minister.

8. 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 <u>No</u> Signature <u>Date</u>