

Application for Property Tax Exemption

Please read the back of this form before completing. If you are applying for exemption as an **institution of purely public charity**, please fill out the "Institution of Purely Public Charity Application for Property Tax Exemption" form.

Owner(s) of the property	This section is to be completed by all applicants. Please provide the following information for the organization that owns the property on which exemption is being claimed.				
	Name of organization			Date property acquired by organization	
	Name of representative or owner		Title	Date of application	
	Mailing address of organization				
	City		State	Zip	County
	Is the above organization exempt from federal income tax under section 501(c)(3)? <input type="checkbox"/> Yes <input type="checkbox"/> No				
The above organization is seeking exemption from property tax under the following category (please check one):					
<input type="checkbox"/> Academy, college, university or seminary of learning <input type="checkbox"/> Public hospital <input type="checkbox"/> Church, church property or house of worship <input type="checkbox"/> Public school house <input type="checkbox"/> Public property used exclusively for public purposes <input type="checkbox"/> Other (specify) _____ <input type="checkbox"/> Public burying ground					
<input checked="" type="checkbox"/> Institution of purely public charity (If yes , please file for exemption using the "Institution of Purely Public Charity Application for Property Tax Exemption" form.)					

Property information	This section is to be completed by all applicants. Please fill out the following information about the property on which exemption is being claimed.			
	Mailing address			
	City		State	Zip
Legal Description of the property			Parcel ID number	

Use of the property	This section is to be completed by all applicants. Please answer the following questions about the use of the property.			
	What is the principal use of the above-described property?			
	Additional uses of the above-described property (please give percentage of use):			
	Are these uses directly related to the mission of the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	Is any part of this property used for commercial purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , please explain.			
	Why is ownership of this property necessary?			
Is any part of this property used for residential purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , please fill out next section.				

Residential use of the property	This section is to be completed if any part of the property is used for residential purposes. Please fill out the following information for each person who occupies the above-described property. List additional occupant's information on a separate sheet and attach it to this application.		
	Name of occupant		Nature of service/employment
			<input type="checkbox"/> Full time or <input type="checkbox"/> Part time
	Is occupant required to reside on this property as a condition of employment? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , why is this required?		
	Does occupant pay rent, either in cash or as a part of salary? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , please give details.		
Why is ownership of this residence necessary?			

Sign here	Signature of owner or authorized representative. By signing below, I certify that the above information is true and correct to the best of my knowledge, and I am the owner of the property or authorized representative of the organization that owns the property for which exemption is being claimed.	
	Making false statements on this application is against the law. Minnesota Statute 609.41 states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.	
Applicant's signature		Daytime phone

Name of organization

Exemption is Approved Denied for assessment year: _____

Assessor's signature

Date

For office use only to be completed by the county assessor.

Applying for exemption from property tax

Filing for exemption

Most taxpayers claiming exemption from property tax must file an application for exemption with the assessor in the district where the property is located on or before February 1 of the assessment year.

For most exempt properties, this application must be refiled every third year. No matter what year the taxpayer initially files for exemption, applications will again be due in 2004, 2007, 2010, etc.

Churches, houses of worship, property used solely for educational purposes by academies, colleges, universities or seminaries of learning and property owned by the state of Minnesota or any of its political subdivisions are not required to file.

Owners of some types of exempt property may be asked to complete a different application instead of or in addition to this form.

In cases of sickness, absence, disability or for other good cause, the assessor may extend the deadline for filing the statement of exemption for a period not to exceed 60 days.

What type of property qualifies for exemption?

Minnesota Statute 272.02 describes the types of property eligible for property tax exemption. The filing requirements can be found in Minnesota Statute 272.025.

No property will be exempt from taxation under Minnesota Statute 272.02 if the taxpayer claiming the exemption knowingly violates any of the provisions of this section.

Assessor may request additional information

Upon written request by the assessor, taxpayers must make available to the assessor all necessary books and records relating to the ownership or use of property which can help verify whether or not the property qualifies for exemption.

Sale or purchase of exempt property

Property which is exempt from property tax on January 2 and, due to sale or other reason, loses its exemption prior to July 1 of that year, will be placed on the current assessment rolls for that year.

The valuation will be determined with respect to its value on January 2 of such year. The classification will be based on the use to which the property was put by the purchaser, or in the event the purchaser has not utilized the property by July 1, the intended use of the property, as determined by the county assessor, based upon all relevant facts.

Property which is subject to property tax on January 2 that is acquired by a government entity, institution of purely public charity, church or educational institution before July 1 of the year is exempt for that assessment year if the property is to be used for an exempt purpose.

How we use information

Some of the information contained on this form may be shared with the county assessor, the county attorney, the Commissioner of Revenue or other federal, state or local taxing authorities to verify your eligibility for exemption.

You do not have to give this information. However, refusal will disqualify you from consideration for exemption.

Penalties

Making false statements on this application is against the law.

Minnesota Statute 609.41 states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.