

**MUNICIPALITY OF ANCHORAGE  
REQUESTS FOR EXEMPTION FROM PROPERTY TAXES**

**AS 29.45.030. Required Exemptions:** (a) The following property is exempt from general taxation: (3) property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes;

**AS 29.45.050. Optional Exemptions and exclusions:** (a) (A) the property of an organization not organized for business or profit making purposes and used exclusively for community purposes if the 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 on real property should be made 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; non-profit status and exclusive use for an exempt purpose.**

**The property owner is responsible for proving that the property is used exclusively for an exempt purpose and qualifies for an exemption. The following minimum information is necessary to receive an exemption.**

- 1. Type of non-profit exemption the organization is requesting.**
- 2. Location where property is normally kept if personal property, and photo if real property.**
- 3. Copy of the recorded conveyance document of the property, or legal description of the leased property.**
- 4. Copy of the organizations Articles of Incorporation, if it is incorporated, or other organizational papers that demonstrate the purpose of the organization. A church should provide their national affiliate, if any, and if local, provide the date they organized. Charter information should be included with the exemption request.**
- 5. State to what use the property will be put. If use is as a church rectory, provide the name of the bishop, pastor, priest, rabbi, minister or religious order of a recognized religious organization occupying said property.**
- 6. Is the property or any of the equipment used in the business operations leased? If so, identify the property or equipment type and the lessor's name and address.**
- 7. State whether or not any remuneration will be received as a result of the use of the property and the amount.**
- 8. Include a copy of the organization or church's Internal Revenue Service Exemption Status Report.**
- 9. State the date on which the property will commence to be used for an exempt purpose, if this date is different from the purchase date.**
- 10. Educational exemptions require that classroom space, a developed curriculum, and systematic instruction be in place.**
- 11. Provide source and use of funds statement.**

**PLEASE ENCLOSE ANY HANDBOOKS, PAMPHLETS OR BROCHURES YOU HAVE AVAILABLE REGARDING YOUR ORGANIZATION.**

**If you have questions, please contact Kelly Taylor at 343-6891**

**Submit the required documentation to:**

**Municipality of Anchorage  
Property Appraisal  
Kelly Taylor, Deputy Administrator  
PO Box 196650  
Anchorage, AK 99591-6650**