



MUNICIPALITY OF ANCHORAGE APPLICATION FOR NONPROFIT PROPERTY TAX EXEMPTION

AS 29.45.030 Required Exemptions: The following property is exempt from general taxation: Property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes;

AS 29.45.050 Optional Exemptions and Exclusions: ...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 actual cost to the owner of the use by the renter.

AMC 12.15.015 (C)(1). Properties qualifying for an exemption under this section must be owned and in use on January 1 of the applicable tax year.

A request for exemption from property taxes must be received by **March 15** of the applicable tax year. It is the property owner's responsibility to ensure receipt of the application by the MOA. Exemptions are not prorated and are granted based on two critical criteria; not for profit ownership and exclusive use of the property for an exempt purpose. Typically, vacant land is not exempt.

The owner is required to provide at a minimum the following items as noted in AMC 12.15.015 (D)(3):

Type of exemption requested: e.g. religious, charitable etc. _____

Parcel ID Number: _____ Address: _____

- | | Attached | N/A |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 1. The Articles of Incorporation for the organization. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Documents to support the organization's not-for-profit status (e.g. A recent IRS 501(c)(3) determination letter, or equivalent). | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Detailed description of the use of the property and consistency with the requested exemption. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Contracts of any type describing or memorializing use of the property by a person or entity other than the applicant organization. | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Description of any remuneration received by the applicant organization including: Any property, or portion of property, from which rentals or income are derived; actual operating expenses, excluding only debt service or depreciation. | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. 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. | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. For property used for an educational purpose, the detail of course curriculum and classroom space. | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. 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. | <input type="checkbox"/> | <input type="checkbox"/> |

I certify, under penalty of law, that the information contained in/with this application is true and correct.

SIGNATURE: _____ DATE: _____

PRINT NAME: _____ E-MAIL: _____

TITLE: _____ PHONE #: _____

MAILING ADDRESS: _____

If an exemption is granted, any change of ownership or use must be reported to the assessor within 30 days of the change. Failure to report may result in payment of back taxes, penalty and interest.

If you have questions, please contact Property Appraisal at (907) 343-6770

Submit the required documentation to: Municipality of Anchorage
Property Appraisal
PO Box 196650
Anchorage, AK 99519-6650