



# Fairbanks North Star Borough

ASSESSING DEPARTMENT

## Exemption Application for Cemetery, Charitable, Educational, Hospital or Religious Purposes

**Application Deadline: February 14th**

Tax Year of Application: \_\_\_\_\_ Property Account# PAN \_\_\_\_\_

Owner of Record: \_\_\_\_\_

Mailing Address of Applicant: \_\_\_\_\_

Physical Address of Applicant: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

Legal Description of Property: \_\_\_\_\_

Street Address of Property: \_\_\_\_\_

Acquisition Date: \_\_\_\_\_

Contact Person Name: \_\_\_\_\_ Email: \_\_\_\_\_

Are there multiple structures on the parcel: \_\_\_\_\_

Describe the current use of the property: \_\_\_\_\_

Is this property used or leased by others: \_\_\_\_\_

What date was property placed in service for your purpose? \_\_\_\_\_

**Are you requesting a Formal Review Meeting with the Assessor?** \_\_\_\_\_ YES \_\_\_\_\_ NO

What hours is your facility open? As the Assessor's office may need to contact you or review of the property may need be scheduled: \_\_\_\_\_

**Please provide the requested detailed documentation to be submitted with your exemption application as this information forms the basis of the exemption determination.**

1. The Articles of Incorporation for the organization.
2. Documents to support the organization's nonprofit status (e.g. a recent IRS 501(c)(3) determination letter, or equivalent)
3. A detailed description of all uses of the property and the individual improvements, structures, and buildings.
4. If there are multiple structures, include a detailed description of how each building is used, including rooms within buildings if they are used differently.
5. Contracts, rental agreements, use agreements, leases, and any other documents describing or memorializing use of the property by a person or entity other than the applicant organization.
6. Description of any remuneration received by the applicant organization including any property, or portion of property, from which rentals or income are derived.
7. Actual operating expenses, including debt service or depreciation.
8. If property is leased by the organization to other entities, financial statements for the past tax year including income and expense reports, and a description of any debt service or depreciation included in the financial statements for the property.
9. For property used for an educational purpose, description of the course curriculum and the classroom space used. Defined as a systematic instruction in any and all branches of learning from which a substantial public benefit is derived.
10. For property used as the residence of a bishop, pastor, priest, rabbi, or minister, please provide proof of the resident's ordination, commission, or license (according to the standards of the religious organization), and proof of the resident's employment by the religious organization. For property used as the residence of an educator in a private religious or parochial school, please provide proof of the educator's employment. And for property used as the residence of a religious order, please provide the name of the order and proof that all residents belong to it.

**THIS APPLICATION MUST BE SIGNED AND NOTARIZED & RECEIVED IN OUR OFFICE OR POSTMARKED BY THE DEADLINE.**

By law the Assessor construes tax exemption statutes narrowly. Tax exemptions are privileges to which taxpayers must prove their entitlement. It is very important that you provide all the requested information. Under Alaska law, applicants for property tax exemptions have the burden of demonstrating that their property qualifies for an exemption.

**Certification:**

I AFFIRM, UNDER PENALTY OF LAW,<sup>1</sup> THAT ALL OF THE INFORMATION AND ANSWERS I HAVE ENTERED ON THIS FORM AND ON ANY SUPPORTING DOCUMENTATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

**Date:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**SUBSCRIBED AND SWORN TO BEFORE ME on this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.**

\_\_\_\_\_  
Notary Public in and for Alaska Commission

Expires: \_\_\_\_\_

**Fairbanks North Star Borough Cemetery, Charitable, Educational, Hospital or Religious  
Purposes Exemption Information**

**1 FNSBC 8.08.020.C. If anyone knowingly makes any false representations in any submission to the borough related to an initial application for or review of a tax exemption or deferral under this chapter and Chapter 8.12 FNSBC, that person shall be punished by a fine of \$1,000. (Ord. 2013-65 § 4, 2013; Ord. 2005-62 § 3, 2005; Ord. 2005-23 § 2, 2005. 2004 Code § 3.10.020.)**

**1 FNSBC 8.04.060.C.3 It shall be the responsibility of every owner of property which obtains an exemption under this section to notify the borough assessor within 30 days of any change in ownership, change in the use of the subject property, in whole or in part, change in the nonprofit status of the owner or change in any other element which may affect the exemption qualification of the subject property.**

**AS 29.45.030, provides:**

**(a) The following property is exempt from general taxation:**

**(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes;**

**...**

**(c) Property described in (a)(3) or (4) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.**