



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

Tax Year of Application: _____

Owner of Record: _____

Mailing Address of Applicant: _____

Physical Address of Applicant: _____

Telephone No.: _____ Contact Person: _____

Description of Property: _____

Street Address of Property: _____

Acquisition Date: _____ Property Account # (PAN) _____

Describe the current use of the property (attach additional pages if necessary):

Describe the intended use of the property if different from above and the type of Exemption sought (attach additional pages if necessary):

Certification:

I AFFIRM, UNDER PENALTY OF LAW,¹ 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: _____

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.)

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

8.04.060 Real property exempted from taxation.

C. Pursuant to AS [29.45](#), [property](#) used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes. Pursuant to AS [29.45](#), [property](#) described in this subsection from which income is derived is exempt only if that income is solely from use of the [property](#) by nonprofit religious, charitable, cemetery, hospital, or education groups. If used by nonprofit educational groups, the [property](#) is exempt only if used exclusively for classroom space. Unimproved or vacant [real property](#) of any such organization which is not currently used for religious, charitable, cemetery, hospital, or educational purposes shall be deemed to be [property](#) held or used for profit unless, by deed restriction or otherwise, the [real property](#) has been effectually dedicated to future use for religious, educational or charitable purposes only and cannot be sold or used for any other purpose;

1. In order to receive an exemption under this subsection, the [owner](#) or agent shall complete and sign an application provided by the assessor and file that application prior to April 1st of the tax year.
2. The [owner](#) of [property](#) that receives an exemption need not file an application for successive tax years if there is no change in ownership, change in use, in whole or in part, change in non-profit status of the [owner](#) or change in any other element which may affect the exemption qualification of the subject [property](#) prior to January 1st of the current tax year.
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 the ownership, change in use of the subject [property](#), in whole or in part, change in nonprofit status of the [owner](#) or change in any other element which may affect the exemption qualification of the subject [property](#).

8.04.040 Tax roll preparation

Must be record owner by January 1 of the Assessment Year

The [borough](#) assessor shall annually assess and list on a tax roll all [real property](#) within the limits of the Fairbanks North Star [Borough](#); such [property](#) shall be assessed at its full and true value in money as of the first day of January of the assessment year for which the assessment and listing are being completed. Such listing shall be completed prior to the first day of April of that assessment year. [Real property](#) shall be assessed to the [owner](#) of record as shown in the records of the recorder of the recording district; provided, however, that any other [person](#) having an interest in the [property](#) may be listed on the assessment records with the [owner](#). The [person](#) listed as [owner](#) thereof shall be conclusively presumed to be the legal [owner](#) of record. If the [owner](#) of land is unknown, such land may be assessed to an "unknown [owner](#)" or "unknown [owners](#)." No assessment shall be invalidated by a mistake, omission or error in the name of the [owner](#) of the [real property](#) assessed, if the [property](#) is correctly described. The taxable status of [property](#) shall be determined by its status at 12:01 a.m. on January 1st of that assessment year. (Ord. 2016-40 § 47, 2016; Ord. 2014-15 § 6, 2014; Ord. 69-8, 1969. 2004 Code § 3.12.030.)

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 as set forth at Chapter [1.20](#) FNSBC. (Ord. 2019-16 § 10, 2019; Ord. 2013-65 § 4, 2013; Ord. 2005-62 § 3, 2005; Ord. 2005-23 § 2, 2005. 2004 Code § 3.10.020.)

Definitions

"Property used exclusively for religious purposes" includes the following property owned by a religious organization:

1. The residence of a bishop, pastor, priest, rabbi, minister, or religious order of a recognized religious organization;
2. A structure, its furniture, and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital;
3. Lots required by local ordinance for parking near a structure defined in subsection (2) of this definition.