CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 Heritage Way
Juneau AK 99801

Non-Profit Exemption Application	
Assessment Year	
Organization Name	
BPP Account #	
Parcel ID #	
Name of Applicant	

AS 29.45.030 and CBJ 69.10.020(8) allow for exemptions on Real Property and Business Personal Property for Non-Profit Organizations meeting certain requirements. The applicant has the burden of proof that both the property and the organization are eligible for exemption. Application for this exemption must be submitted to the municipal assessor before **January 31** of the applicable year.

FILER CONTACT INFORMATION			
Filer Name:		Filer Email:	
Primary Phone:		Secondary Phone:	
Mailing Address:		Property Address:	

PLEASE COMPLETE THIS SECTION IN ITS ENTIRETY	
Organization Type:	[ ] Religious [ ] Charitable [ ] Hospital [ ] Educational [ ] Community Purpose
Is the organization organized as a not for profit entity?	[ ] Yes [ ] No
If yes, does your organization have a current IRS 501(c)(3) or 501(c)(4) ruling?	[ ] Yes [ ] No [ ] N/A
Is the property used exclusively (100%) for not for profit purposes?	[ ] Yes [ ] No
If no, please explain:	
Is all square footage in the property used for not for profit purposes?	[ ] Yes [ ] No
Does your organization require membership or entrance fee to use or obtain access to the property claimed for exemption?	
[ ] Yes [ ] No; If yes, how much is the membership fee? **$**_____	
Was this property, or any portion, used for rental purposes during the past year?	[ ] Yes [ ] No
If yes, the rental income cannot exceed the actual cost of the use by the renter. Attach a summary of the rental revenues generated and expenses incurred. List the expenses by major category (maintenance, utilities, repair, etc.)	
[ ] Attached [ ] N/A	
Describe the nature and uses of the property as it relates to the purpose of the not for profit function (attach additional pages as necessary)	

Provide the following documentation: (please attach documentation if not currently on file with the Assessor's Office)	
Updated 501(c)(3) or 501(c)(4)	[ ] Attached [ ] On File
Organization By Laws	[ ] Attached [ ] On File
Article of Incorporation	[ ] Attached [ ] On File
Documentation that provides a description of the activities (brochures, pamphlets, website, newspaper articles etc.)	[ ] Attached [ ] On File
Certification: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210	
Signature and Title of Applicant:	Date:
Assessor Approval [ ] Yes [ ] No Date: _____ Comments:	

Contact Us: CBJ Assessor's Office			
Phone:	Email:	Website:	Physical Location
Phone # (907) 586-5215 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	1208 Glacier Ave Juneau, AK 99801

General Guideline Requirements:

1. A letter to the Assessor requesting exemption
2. Copy of By-Laws
3. Copy of Articles of Incorporation
4. Copy of IRS 501(c)(3) or 501(c)(4)
5. Documentation supporting/describing the activities of the organization. For example, brochures, pamphlets and web pages are acceptable forms of documentation.

Per AS 29.45.030(a)(3). Required Exemptions- *property used* ***exclusively*** *for nonprofit religious, charitable, cemetery, hospital, or educational purposes is exempt from general taxation.* ***A taxpayer claiming a tax exemption has the burden of showing that the property is eligible for the exemption.***

(Greater Anchorage Area Borough vs. Sisters of Charity, Sup. Ct. No. 1299)

TYPE OF EXEMPTION REQUESTED

- **Non Profit Religious**:
  Property used exclusively for religious purposes includes the following: places of worship, the residence of bishop, pastor, priest, rabbi, minister of a recognized religious organization and lots required by local ordinance for parking.

- **Charitable**
  Perform activities which relieve the government of its burden through benevolent acts from citizens in the community, serves a public benefit serving the public at large, service available to public regardless of user's ability to pay. There is no dominant profit motive, income derived does not exceed operating expenses (debt service not allowable expense) and must be actively engaged in the charitable programs or functions as stated in the Articles of Incorporation.

- **Education**
  Activities which educate, edify, train and develop individuals. The institution must have improved classroom space or the property must be primarily and substantially used for educational purposes. Systematic instruction including written course descriptions, instructions given which lead to certification, a degree or qualification to move to higher level of former education, regularly scheduled classes and be open to public. Substantial public benefit derived and must be approved through Alaska Commission of Post Secondary Education, professional organizations or other nationally recognized organizations that certify educational programs.

- **Hospital**
  For hospital use, that property owned by a nonprofit corporation and which is used to provide medical, surgical or psychiatric care, including necessary administrative, maintenance, parking and similar improvements and which is licensed as a hospital by the state; but not including space leased to medical doctors or other health or medical practitioners.

- **Community Purpose** (Obtain form on file with the Assessor's Office)
  Organization cannot be organized for business or profit making purposes and the property is to be used exclusively for community purpose provided that income derived from rental of the property does not exceed the cost to the owner by use of the renter. The property must benefit a significant portion of the public and the organization must have a current 501(c)(3) or 501(c)(4). Application must be filed no later than January 31 of each year for which the exemption is sought. By-Laws and Articles of Incorporation are required.