



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

Tax Year 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):

Application Deadline: Prior to April 1st of the tax year.

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 _____, 201__.

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.)

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.

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. The listing of all taxable property may be made upon permanent separate ledge cards which will be the combined assessment roll and tax ledger. 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 k 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. 2014-15 § 6, 2014; Ord. 69-8, 1969; prior code § 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 of \$1,000. (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.