

# Application for Class 4c(3)(i) - Non-Profit Community Service Organizations Provides for special classification of qualifying non-profit community service organizations

To qualify for the 4c(3)(i) classification, the law requires that the property is owned and used by a non-profit community service oriented organization, is not used for residential purposes on either a temporary or permanent basis, and is not used for revenue-producing activities for more than six days in the calendar year preceding the year of assessment.

Please read instructions before completing.

<b>Type or Print</b>	Name of organization			<b>For office use only to be completed by the county assessor</b>	<i>Name of organization</i>			
	Person submitting application		Phone number			<i>Application is:</i>		
	Name:	Title:					<input type="checkbox"/> Denied <input type="checkbox"/> Approved	
	Address of organization (cannot be a P.O. Box number)							
	City	State	Zip Code					County
Property ID number or plat and parcel number (from property tax statement)								
<b>Certifications</b>	<b>Check the appropriate boxes.</b>				<i>Date:</i>			
	I certify that this property is not used for residential purposes on either a temporary or permanent basis. <input type="checkbox"/> Yes <input type="checkbox"/> No							
	I certify that the organization listed above is exempt from federal income taxation pursuant to section 501(c) (3), (8), (10), or (19) of the Internal Revenue Code of 1986 as amended. <input type="checkbox"/> Yes <input type="checkbox"/> No							
<b>Sign Here</b>	I certify that the property or the portion of the property being enrolled for 4c(3)(i) classification was used for revenue-producing activities for <b>six days or less</b> in the calendar year preceding the year of assessment. <input type="checkbox"/> Yes <input type="checkbox"/> No				<i>Assessor's Signature</i>			
	<b>Signature of owner or authorized representative:</b> <i>By signing below, I certify that the information on this form is true and correct to the best of my knowledge, and I am the owner of the property or authorized representative of the organization that owns the property for which classification as 4c(3)(i) is being claimed.</i>							
	<b>Making false statements on this application is against the law</b> Minnesota Statute 609.41 states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.							
	Signature of applicant	Title	Date	Daytime phone				

***Please return completed application and required attachments to your county assessor.***

## ***Instructions for Class 4c(3)(i) application***

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### **Who is eligible**

Property may qualify for class 4c(3)(i) and the corresponding class rate if it is owned by a “nonprofit community service oriented organization,” is not used for residential purposes on either a temporary or permanent basis, and:

- The organization is not used for revenue-producing activities for more than 6 days in the calendar year preceding the year of assessment.

A “nonprofit community service oriented organization” is any corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, fraternal, civic, or educational purposes, and which is exempt from federal income taxation pursuant to section 501(c) (3), (8), (10), or (19) of the Internal Revenue Code of 1986, as amended through December 31, 1990.

### **Assessor may request additional information**

The county assessor may request, at any time, for an organization to provide a copy of an IRS letter granting exempt status as a 501 (c)(3), (8), (10), or (19) corporation (or an explanation of why the letter is not available), and other records that may be needed to help the assessor determine an organization’s eligibility.

### **How to apply**

Complete the entire application fully and legibly. Mail the application and any required attachments to your county assessor. **Applications must be completed annually and are for eligibility for the current year’s assessment.**

### **Use of information**

Some of the information contained on this form may be shared with the county assessor, county attorney, the Commissioner of Revenue or other federal, state, or local taxing authorities to verify your eligibility.

You do not have to give this information. However, refusal will disqualify you from consideration for the classification.

### **Penalties**

**Making false statements on this application is against the law.** Minnesota Statute 609.41 states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.

### **Information and assistance**

If you need additional information or assistance, contact your county assessor.