

# 2008 Application for Class 4c(3)(ii) - Non-Profit Community Service Organizations Provides for special classification of qualifying non-profit community service organizations

To qualify for the special classification, the law requires that the organization must make annual charitable contributions and donations in an amount that is at least equal to the previous year's property taxes (excluding state general tax) and that the organization must allow the facility to be used for public and community meetings or events at no charge as appropriate to the size of the facility.

**For 2008 only, applications are due by September 1. Read instructions before completing.**

*(Future applications will be due by May 1.)*

<b>Type or Print</b>	Name of organization			<b>Name of organization</b>
	Person submitting application		Phone number	
	Name:	Title:		
	Address of organization (cannot be a P.O. Box number)			
	City	State	Zip Code	
Property ID number or plat and parcel number (from property tax statement)				<b>For office use only to be completed by the county assessor</b>
<b>Check all boxes that apply. You must attach a copy of the previous year's property tax statement. You must also attach copies of your Form LG1010 Schedule C/D as documentation of the organization's charitable donations. (See instructions)</b>				
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), (10), or (19) of the Internal Revenue Code of 1986 as amended. <input type="checkbox"/> Yes <input type="checkbox"/> No				
I certify that the organization allows the facility to be used for public and community meetings or events at no charge. <input type="checkbox"/> Yes <input type="checkbox"/> No				
Since some organizations operate on a fiscal year basis that does not coincide with the calendar year, please list the amount of charitable contributions for the last year below. Please attach documentation of these donations (Form LG1010).  \$ _____ total donations for period from most recent 12-month record-keeping period (may be either fiscal year or calendar year.) Please specify Month _____ Year _____ to Month _____ Year _____.				
Please list the total amount of your property taxes (excluding special assessments) from line 13 of your Property Tax Statement			\$ _____	
(less) the total amount of the state general tax from line 9 of your Property Tax Statement			\$( _____ )	
Equals: Net property tax excluding special assessments and state general tax:			\$ _____	
<b>Check all that apply</b>	<b>Signature of owner or authorized representative:</b> 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)(ii) is being claimed.			
	<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
<b>Sign Here</b>				<b>Application is:</b> <input type="checkbox"/> Denied <input type="checkbox"/> Approved
				<b>Assessor's Signature</b>
				<b>Date</b>

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

## ***Instructions for Application***

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### **Who is eligible**

Property may qualify for class 4c(3)(ii) 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 makes annual charitable contributions and donations at least equal to the property’s previous year’s property taxes (excluding the state general tax) and the property is allowed to be used for public and community meetings or events free of charge.

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), (10), or (19) of the Internal Revenue Code of 1986, as amended through December 31, 1990.

### **How to apply**

Complete the entire application fully and legibly. Mail the application and required attachments to your county assessor by September 1 (2008 only). Applications must be completed annually.

*Future applications will be due by May 1.*

### **Required attachments**

You must attach to the application a copy of the property’s previous year’s property tax statement. You must also provide documentation of that same year’s charitable contributions and donations by attaching a Form LG1010 Schedule C/D to the application. At a minimum, you must provide copies of the Form LG1010’s that are used to demonstrate that the organization’s charitable contribution amount is equal to the property’s previous year’s property tax. For example, if it took three months for the charitable contribution amount to equal the previous year’s property tax, only those three Form LG1010’s would need to be attached to the application.

**Please note:** Not all expenditures on the Form LG1010 qualify as charitable contributions.

### **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) corporation (or an explanation of why the letter is not available), and records of its charitable contributions and donations and of public meetings and events held on the property to ensure eligibility.

### **What are charitable contributions and donations?**

“Charitable contributions and donations” has the same meaning as lawful gambling purposes under section 349.12, subdivision 25, excluding those purposes relating to the payment of taxes, assessments, fees, auditing costs, and utility payments. On a form LG1010, “charitable contributions” are defined as expenditures coded A-1 to A-7, A-10, A-11, A-13, A-14, A-15, and A-19. Only expenditures with these codes qualify as charitable contributions when the county assessor determines if an organization has made charitable contributions in an amount equal to the previous year’s property tax.

### **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.

Additional information is also available online at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).