For Office Use Only
*Name of organization*_____ *Assessment year* _____
*Assessor's signature*_____ *Date*_____

☐ *Approved*
☐ *Denied*

CR-IPPC

Institution of Purely Public Charity Property Tax Exemption Application

Please read the instructions before you complete this form. If you are not applying for exemption as an institution of purely public charity, fill out Form CR-PTE, *Application for Property Tax Exemption*.

Owner/Property Information

To be completed by all applicants

Name of Organization		Date Property Acquired by Organization	
Representative or Owner Name	Title		Date of Application
Mailing Address of Organization			
City	State	Zip Code	County

Are you claiming exemption as an institution of purely public charity? ☐ Yes ☐ No

If no, file Form CR-PTE, *Application for Property Tax Exemption*.

Is the above organization exempt from federal income tax under section 501(c)(3)? ☐ Yes ☐ No

Please include your Articles of Incorporation and your Federal Form 990 with this application. (See instructions.)

Property Information

Property Address of Property for Which Exemption is Sought			
City	State	Zip Code	County
Legal Description of Property (attach additional sheets if necessary)		Parcel ID Number	

Property Uses

Principal Use of the Property

Additional Uses of the Property (give percentage of use):

Are these uses directly related to the mission of the organization? ☐ Yes ☐ No

How is the property used to achieve or further the organization's mission?

Charitable Organization Information

Is the purpose to be helpful to others without expectation of material reward? ☐ Yes ☐ No

List donations, gifts, or government grants received last year:

Donations: _____

1. Gifts (Monetary Value):

_____ Government Grants: _____

If you do not receive any donations, gifts, or government grants, please describe how this organization is supported.

Continued

Charitable Organization Information, Cont.

Do you provide your goods or services for reduced or no cost? ☐ Yes ☐ No

If yes, provide an example:

If any of the recipients pay market value for your services, explain:

Are any of the organization's profits (including donations, gifts, or income) distributed to private interests? ☐ Yes ☐ No

Are the beneficiaries of the charity restricted to any group of persons? ☐ Yes ☐ No

If yes, explain the reason for restriction:

Upon dissolution, are dividends or assets made available to private interests? ☐ Yes ☐ No

Sign Here

Signature of Owner or Authorized Representative

By signing below, I certify that the above information 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 exemption is being claimed.

Signature of Owner	Phone	Date

Form CR-IPPC Instructions

Filing for Exemption

An institution claiming exemption from property taxes as an institution of purely public charity must file an application for exemption with the assessor in the district where the property is located on or before February 1 of the assessment year.

This application must be filed every third year. No matter what year the taxpayer initially files for exemption, applications will again be due in 2016, 2019, 2022, etc.

You may attach any additional information you feel is necessary to complete this application, including descriptions of the charitable activities of your organization.

If you are filing for property tax exemption as something other than an institution of purely public charity, please inquire at your assessor's office for the appropriate application form.

What Type of Property Qualifies?

Minnesota Statute 272.02, subdivision 7 describes the qualifications necessary for an institution of purely public charity to be eligible for property tax exemption. The organization must be a 501(c)(3) organization under the Internal Revenue Code and provide a charity to the public. The filing requirements for applications for exemption can be found in Minnesota Statute 272.025.

No property will be exempt from taxation under Minnesota Statute 272.02 if the taxpayer claiming the exemption knowingly violates any of the provisions of this section.

Required Documentation

The following documentation must be included with your application for exemption as a purely public charity.

IRS letter granting exempt status as a 501(c)(3) corporation, or an explanation of why the letter is not available.

Articles of Incorporation for the facility (and the parent corporation if applicable).

Financial statements or other documents showing the most recent three years of donations for the facility, the total income and total expenses. (Federal Form 990 with schedules or certified financial statements show this information. Sworn statements from the donors may be used to show donations.)

Assessor May Request Additional Information

Upon written request by the assessor, taxpayers must make available to the assessor all necessary books and records relating to the ownership or use of property which can help verify whether or not the property qualifies for exemption. The assessor may also ask for any information which would clarify explanations provided under "Charitable Organization Information."

The assessor will provide you with a reasonable amount of time to provide this additional information. You will be notified in writing of your approval or denial for property tax exemption. If you disagree with the assessor's determination, you may request an advisory opinion from the Minnesota Department of Revenue, or you may appeal the assessor's decision to Minnesota Tax Court.

Sale or Purchase of Exempt Property

Property which is exempt from property tax on January 2 and, due to sale or other reason, loses its exemption prior to July 1 of that year, will be placed on the current assessment rolls for that year.

Property which is subject to property tax on January 2 that is acquired by a government entity, institution of purely public charity, church or educational institution before July 1 of the year is exempt for that assessment year if the property is to be used for an exempt purpose.

Use of Information

The information on this form is required by Minnesota Statutes, section 272.02 to properly identify you and determine if you qualify for property tax exemption. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications.

Penalties

Making false statements on this application is against the law. Minnesota Statutes, section 609.41 states that any- one 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.

Questions?

Contact your County Assessor's Office for assistance.