

For Office Use Only

Name of applicant _____ Assessment year _____

Assessor's signature _____ Date _____

Approved

Denied

4C3I

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 application.

Type or Print	Name of Organization			
	Person Submitting Application		Phone Number	
	Name	Title		
	Address of Organization (cannot be a P.O. Box number)			
	City	State	Zip Code	County
Property ID Number of Plat and Parcel Number (from tax statement)				

Check the appropriate boxes.

I certify that this property is not used for residential purposes on either a temporary or permanent basis.

Yes 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.

Yes No

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 six days or less in the calendar year preceding the year of assessment.

Yes No

Signature of owner or authorized representative

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.

Signature of Applicant	Title	Date	Daytime Phone
_____	_____	_____	_____

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

Form Class 4c(3)(i) Application Instructions

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

The information on this form is required by Minnesota Statutes, section 273.13 to properly identify you and determine if you qualify for this property tax classification. Your Social Security number is required. 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. Your Social Security number is considered private data.

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.