Filing Requirements:

Organizations seeking exemption must file an **exempt application** for each parcel that may qualify. In order to receive exempt status, there must be a concurrence of ownership and use. The parcel must be used solely for the specified purpose for which the institution received its charter. This means that if the land, its improvements, or any part thereof is not used in accordance with specified purposes, the exemption is to be reviewed, and the ineligible parcel or portion there, is to be assessed. In accordance with Minnesota Statute 272.025, Subd 2, "Upon written request of the assessor, the taxpayer filing a statement of exemption shall make available to the assessor all books and records relating to the ownership or use of the property which are reasonably necessary to verify that the property qualifies for exemption."

Applicant must provide proof to establish the following:

1. Proof of Ownership - Deed and date (property owned prior to July 1 may qualify for exemption in the current assessment year)
2. Use Descriptions - Pamphlets, brochures, a letter, etc... explaining the function of the entity and how the property is being used
3. 501(C)(3) of the Internal Revenue Code - Federal Certification of Non-Profit or Exempt Status from Federal Income Taxes
4. Articles of Incorporation - Eventuality of Corporate Dissolution
5. Synopsis of Organizational Function- Mission Statement and Organizational Purpose (i.e. Who are your clients?)
6. Income Tax Return - MN Form 990- Who pays for the services provided by the organization?
7. Occupants - Tenant lists, rent roles, outlining square footage, etc...
8. Commissioner of Revenue Application for Property Tax Exemption - Statement of owner of real estate claimed to be exempt from taxation - one for Institutions of Purely Public Charity and one for all other entities making application.