For Office Use Only

Name of applicant _____ *Assessment year* _____

Assessor's signature _____ *Date* _____

☐ *Approved*

☐ *Denied*

CR-NCSO

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' 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.

Applications are due by May 1, for taxes payable the following year.

Please read instructions before completing application.

Type or Print

Name of Organization

Person Submitting Application Name	Title		Phone Number
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 All That Apply

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 Schedule C as documentation of the organization's charitable donations. (See instructions)

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 organization allows the facility to be used for public and community meetings or events at no charge.

☐ Yes ☐ 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 Schedule C).

$ _____ 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 your Property Tax Statement $(_____)

(Less) the total amount of the state general tax from your Property Tax Statement $(_____)

Equals: Net property tax excluding special assessments and state general tax: $_____

Sign Here

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.

ATTN: Hennepin County Assessor's Office 300 S 6th Street, MC-213H Minneapolis, MN 55487

Form CR-NCSO Instructions

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), (8), (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 May 1. Applications must be completed annually.

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 Schedule C to the application. At a minimum, you must provide copies of the Form Schedule C'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 Schedule C's would need to be attached to the application.

Please note: Not all expenditures on the Form Schedule C 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), (8), (10), or (19) 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, and utility payments.

On a form Schedule C, "charitable contributions" are defined as expenditures coded A1 to A7, A10 to A15, and A19.

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

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. 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 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.

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Information and Assistance

Contact your County Assessor's Office for assistance.

Additional information is also available online at www.taxes.state.mn.us.