



**MUNICIPALITY OF ANCHORAGE
2025 APPLICATION / ANNUAL CERTIFICATION
FOR NONPROFIT PROPERTY TAX EXEMPTION**

AS 29.45.030(a)(3)-(4) Required Exemptions

To qualify for tax exemption, property must be used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes. Properties must be owned and in use on January 1 of the applicable tax year. Exemptions are not prorated and are granted based on two critical criteria: not for profit ownership and exclusive use of the property for an exempt purpose.

A written application for real property exemption, including required documentation, must be received by the assessor no later than **March 15, 2025**

Mail to: Municipality of Anchorage
Property Appraisal
P.O. Box 196650
Anchorage, AK 99519-6650

OR Submit in person to:
Property Appraisal
632 West 6th Avenue, Suite 300

OR Email to:
propappex@muni.org

For more information call: (907) 343-6770

It is the property owner's responsibility to ensure receipt of the application by the MOA prior to the deadline.

An application must be submitted for each property that you are requesting the exemption for.

Name of Entity: _____ Parcel ID Number: _____

Site Address: _____ or Legal Description _____

I am applying for: (select one)

- | | | | | | |
|-------------------|--------------------------|------------|--------------------------|------------------------|--------------------------|
| Religious | <input type="checkbox"/> | Charitable | <input type="checkbox"/> | Non-profit Educational | <input type="checkbox"/> |
| Religious Housing | <input type="checkbox"/> | Hospital | <input type="checkbox"/> | Non-profit Vet Org | <input type="checkbox"/> |
| Charter School | <input type="checkbox"/> | Cemetery | <input type="checkbox"/> | Community Purpose | <input type="checkbox"/> |

The organization under application is required to provide at a minimum the following items per AMC 12.15.015 (D)(3):

- | | Attached | N/A |
|--|--------------------------|--------------------------|
| 1. The Articles of Incorporation for the organization. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Documents to support the organization's not-for-profit status (e.g. A recent IRS 501(c)(3) determination letter, or equivalent). | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Detailed description of the use of the property and consistency with the requested exemption. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Contracts of any type describing or memorializing use of the property by a person or entity other than the applicant organization. | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Description of any remuneration received by the applicant organization including: Any property, or portion of property, from which rentals or income are derived; actual operating expenses, excluding only debt service or depreciation. | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Where property is leased by the organization to other entities, financial statements for the past tax year including income and expense reports, and description of any debt service or depreciation included in the financial statements for the property. | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. For property used for an educational purpose, the detail of course curriculum and classroom space. | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. For property used as a religious residence, the detail of the resident's ordination, commission, or license (according to the standards of the religious organization), and proof of resident's employment by the religious organization as its minister. | <input type="checkbox"/> | <input type="checkbox"/> |

I certify, under penalty of law, that the information contained in/with this application is true and correct.

SIGNATURE: _____ DATE: _____

PRINT NAME: _____ E-MAIL: _____

TITLE: _____ PHONE #: _____

MAILING ADDRESS: _____

If an exemption is granted, any change of ownership or use must be reported to the assessor within 30 days of the change. Failure to report may result in payment of back taxes, penalty and interest.



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AS 29.45.030(a)(3)-(4) Required Exemptions

AS 29.45.030(a)(3) Required Exemptions: The following property is exempt from general taxation: Property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes;

AS 29.45.030(a)(4) Required Exemptions: The following property is exempt from general taxation: Property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States who conditions of service and separation were other than dishonorable, or the property of an auxiliary of that organization;

AS 29.45.030(c) Property described in (a)(3) or (4) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.

AS 29.45.050 Optional Exemptions and Exclusions: ...property of an organization not organized for business or profit-making purposes and used exclusively for community purposes if the income derived from rental of that property does not exceed actual cost to the owner of the use by the renter.

AMC 12.15.015 (C)(1) Properties qualifying for an exemption under this section must be owned and in use on January 1 of the applicable tax year.

AMC 12.15.015 (C)(2) A written application for real property exemption under this section, including required documentation, must be received by the assessor no later than March 15 of the tax year in which the exemption is requested.

AMC 12.15.015 (C)(5) The deadline for filing an application for exemption, filing an annual certification, requesting an administrative review from the assessor, and filing an appeal to court, shall be strictly enforced and shall not be waived.

AMC 12.15.015 (C)(7) No exemption shall be available under this section if the real property has been conveyed to the person or organization seeking the exemption for the primary purpose of obtaining the exemption.

AMC 12.15.015 (D)(3)(c) The municipal assessor or designee may request additional information prior to its determination, as reasonably necessary to determine the exempt status of a property in accordance with municipal code and regulations and state law.

AMC 12.15.015 (D)(3)(d)(1) All change of ownership or use shall be reported to the assessor within 30 days of the change.

The applicant bears the burden of proof and must prove eligibility as outlined in State Statute and Anchorage Municipal Code