

Minnesota Application for Property Tax Exemption

- A. To preserve property tax exemptions it is imperative that the State's form *Application for Property Tax Exemption* be filed with the assessor of the assessment district in which the property is located.
- B. These filings must be made every three (3) years. The due dates are on or before February 1 of 2001, 2004, 2007, etc.
- C. The statute excludes from the filing requirement all "churches and houses of worship, properties solely used for educational purposes by academies, colleges, universities or seminaries of learning and property owned by the state of Minnesota or any of its political subdivisions" It would appear a substantial portion of parish property is exempt from filing; however, some question existed among certain assessors as to whether our schools are included in the word "academies" so as to be exempt from filing. In addition, the exemptions from the filing do not include rectories, convents or cemeteries or other property not a church or school. Because of the above and since frequently all or most of the parish facilities, including the church, will be intermingled in a single tract, we ask that all parish property be reported. This will simplify reporting.
- D. All Pastors, Parish Administrators and Heads of Institutions must act to preserve property tax exemptions. **Failure to file could result in loss of exemption and a levy of real estate tax on the property involved.**
- E. Several parishes have informed us that some assessors' offices are stating no filing is necessary. Whatever was the basis for these statements, in discussion now with these assessors' offices, they agree the statute is fully effective and filings are required by state law as stated above.
- F. It is recommended by the Minnesota Catholic Conference that the filing include (in addition to Rectory, Convent, Cemetery and other properties) the church and school structures, despite the fact that these are exempt from the filing requirement.
- G. The following are the actions that must be taken:
 - 1. Obtain the *Application for Property Tax Exemption* form(s) from your tax assessor.
 - 2. Complete the form(s) as in the last filing unless
 - a. New property has been acquired and used for exempt purposes (new property should be included in the current filing) or
 - b. Property is no longer used for exempt purposes (exclude from the property for which the filing is now made).
 - 3. File the completed *Application for Property Tax Exemption* form with your tax assessor by February 1.
- H. A sample-completed form is provided on the following page.

Name of organization Diocese of Crookston	Date property acquired October 18, 1946	Parcel ID number R 82.06630.00
Name or representative or owner Most Rev. Victor H. Balke	Title President	Date of application January 2, 2001
Mailing address 1200 Memorial Drive P. O. Box 610 Crookston, MN 56716	Person who will sign form as Applicant.	Legal description of property Southerly 1,020 ft. of the SW $\frac{1}{4}$ NE $\frac{1}{4}$ of Section 25-150-47 except 386.3 ft. thereof subject to highway or road easements extending along southerly 2 rods of above; the northerly 459 ft. thereof is a portion of Lowell Township and the southerly 561 ft. thereof is within corporate limits of Crookston.

1. Exemption from property tax is claimed under the following category:

- ☐ Academy, college, university or seminary of learning
☒ Church, church property or house of worship
☐ Institution of purely public charity
☐ Public burying ground
☐ Public hospital

- ☐ Public property used exclusively for public purposes
☐ Public school house
☐ Other (specify) _____

If property includes a school, also check Academy, ...

Can be obtained from tax statements prepared by County Treasurer, or from the property deed.

2. The principal use of this property is:

Church functions and activities relating to the mission of the Church.

3. Additional uses of this property" (Please give percentage of use)

None

Note: Catholic cemeteries are not Public burying grounds.

4. Are these uses directly related to the mission of the organization? ☒ Yes ☐ No5. Is the organization exempt from federal income tax under section 501(c)(3)? ☒ Yes ☐ No6. Is any part of this property used for commercial purposes? ☐ Yes ☒ No

If yes, please explain.

If used only for church, rectory, school, convent and/or cemetery, answer 'None'.

Why is ownership of the property necessary?

To accomplish the purposes of the organization.

8. Is any part of this property used for residential purposes? ☒ Yes ☐ No

If yes, please complete the following:

8a. Name of occupant Victor H. Balke Roger Grundhaus	8b. Nature of service/employment Clergy Clergy	8c. Full or part time? Full Full
8d. Is occupant required to reside on this property as a condition of employment? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, why is this required? Policy of the Diocese of Crookston based on the norms of the National Conference of Catholic Bishops in accordance with the Code of Canon Law.		
8e. Does occupant pay rent, either in cash or as a part of salary? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, please give details.		
8f. Is this property adjacent to or part of other property owned by this organization and claimed to be exempt from property tax? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If no, what is the distance from such property?		

The above information is true and correct to the best of my knowledge.

Applicant's Signature: **Victor H. Balke**

Daytime phone

(218) 281-4533

Exemption is ☐ approved ☐ denied for the _____ assessment.

Date

Assessor's signature: