

# Application for Property Tax Exemption for Nursing Homes and Boarding Care Homes

To qualify for exemption, the nursing home must be licensed under section 144A.02 or the boarding care home must be certified as a nursing facility under title 19 of the Social Security Act. The facility must also meet other statutory requirements Please read the back of this form before completing.

Owner(s) of the property	<b>This section is to be completed by all applicants. Please provide the following information for the organization that owns the property on which exemption is being claimed.</b>			
	Name of organization			Date property acquired by organization
	Name of representative or owner	Title	Date of application	
	Mailing address of organization			
	City	State	Zip	County

Property info	<b>This section is to be completed by all applicants. Please fill out the following information about the property on which exemption is being claimed.</b>	
	Parcel ID number(s)	County

Certifications	<b>This section is to be completed by all applicants. Please check the appropriate boxes below.</b>
	I certify that the above organization is exempt from federal income tax under section 501(c)(3). <input type="checkbox"/> Yes <input type="checkbox"/> No
	<b>You must be able to certify one of the following as being true in order to qualify for the exemption:</b>
	I certify that this facility is certified to participate in the medical assistance program under title 19 of the Social Security Act. <input type="checkbox"/> Yes <input type="checkbox"/> No
	I certify that this facility does not discharge residents due to the inability to pay. <input type="checkbox"/> Yes <input type="checkbox"/> No

**Please include with this application a designation from the IRS proving status as a 501(c)(3) organization. Also include with this application a copy of the facility's discharge policy or proof that the facility is certified to participate in the medical assistance program under title 19 of the Social Security Act.**

Sign here	<b>Signature of owner or authorized representative.</b> By signing below, I certify that the above information 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 exemption is being claimed.	
	<b>Making false statements on this application is against the law.</b> 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.	
	Applicant's signature	Daytime phone

For office use only to be completed by the county assessor.

Name of organization  
  
 Exemption is  Denied     Approved  
  
 Assessor's Signature  
  
 Date

**Please return completed application to your county assessor by February 1.**

# Applying for exemption from property tax

---

## Filing for exemption

Minnesota Statutes 272.02, subdivision 90 provides a property tax exemption to qualifying nursing homes and boarding care homes. The facility must be exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code, and must meet one of the following requirements:

- The facility is certified to participate in the medical assistance program under title 19 of the Social Security Act; or
- The facility certifies that it does not discharge residents due to the inability to pay.

Applications are due February 1 of the assessment year. This application must be re-filed every third year. No matter what year the taxpayer initially files for exemption, applications will again be due in 2013, 2016, 2019, etc.

In cases of sickness, absence, disability or for other good cause, the assessor may extend the deadline for filing the statement of exemption for a period not to exceed 60 days.

## Required Documentation

You must provide the following documentation with this application:

- A designation from the IRS proving status as a 501(c)(3) organization; and either

- a copy of the facility's discharge policy showing that residents are not discharged due to the inability to pay; or
- proof that the facility is certified to participate in the medical assistance program under title 19 of the Social Security Act.

No property will be exempt from taxation under Minnesota Statute 272.02 if the taxpayer claiming the exemption knowingly violates any of the provisions of this section.

## Assessor may request additional information

Upon written request by the assessor, taxpayers must make available to the assessor all necessary books and records relating to the ownership or use of property which can help verify whether or not the property qualifies for exemption.

## Sale or purchase of exempt property

Property which is exempt from property tax on January 2 and, due to sale or other reason, loses its exemption prior to July 1 of that year, will be placed on the current assessment rolls for that year.

The valuation will be determined with respect to its value on January 2 of such year. The classification will be based on the use to which the property was put by the purchaser, or

in the event the purchaser has not utilized the property by July 1, the intended use of the property, as determined by the county assessor, based upon all relevant facts.

## How we use information

Some of the information contained on this form may be shared with the county attorney, the Commissioner of Revenue, or other federal, state, or local taxing authorities to verify your eligibility for exemption.

You do not have to give this information. However, refusal will disqualify you from consideration for exemption.

## 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.

## Additional resources

Your county assessor's office should be able to assist you with properly filling out this form.

