

TO BE FILED WITH
YOUR COUNTY
TREASURER

Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations

•Read instructions on reverse side

FORM
457

Applicant's Name		County	Type of Ownership <input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Other (specify): _____
Street or Other Mailing Address		County Number	
City	State	Zip Code	

Identify Officers, Directors, or Partners	
Title	Name, Address, City, State, Zip Code

LIST SPECIFIC DESCRIPTION OF THE MOTOR VEHICLES •Attach additional sheet if necessary				
Vehicle Make	Model Year	Body Type	Vehicle Identification Number	Registration Date or Date of Acquisition if Newly Purchased

Nature of Use of Motor Vehicle:
 Agricultural/Horticultural
 Educational
 Religious
 Charitable
 Cemetery

Give detailed description of use, including an explanation if multiple classifications exist: _____

Are the motor vehicles used exclusively as indicated?

YES NO

If No, give percentage: _____ %

Under penalties of law, I declare that I have examined this application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application, and that the organization owning said property does not discriminate in membership or employment based on race, color, or national origin.

sign here ▶

Authorized Signature _____ Title _____ Date _____

FOR COUNTY TREASURER'S RECOMMENDATION

APPROVAL COMMENTS: _____

DISAPPROVAL _____

▶ Signature of County Treasurer _____ Date _____

FOR COUNTY BOARD OF EQUALIZATION USE ONLY

APPROVAL COMMENTS: _____

DISAPPROVAL _____

▶ Authorized Signature _____ Date _____

INSTRUCTIONS

WHO MAY FILE. Any organization or society which is the owner of, and is seeking tax exempt status for, motor vehicle taxes may file for exemption if:

1. The motor vehicle is owned by and used exclusively for agricultural and horticultural societies; or
2. The motor vehicle is:
 - a. Owned by educational, religious, charitable, or cemetery organizations;
 - b. Used exclusively for educational, religious, charitable, or cemetery purposes;
 - c. Not owned or used for financial gain or profit to either the owner or user; and
 - d. Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

Each vehicle must be listed separately to qualify for tax exempt status.

Please note: Exemption from motor vehicle tax does not exempt the vehicle from sales and use taxes or wheel tax.

WHEN AND WHERE TO FILE. All applications for exemption must be filed with the county treasurer of the county in which the motor vehicle is subject to tax.

Application for tax exempt status for a motor vehicle shall be made to the county treasurer not more than 15 days before and not later than 30 days after the registration date of the motor vehicle. For a newly acquired motor vehicle, application must be made within 30 days from the date of purchase. Exempt status for a motor vehicle shall extend through one registration period. Failure to apply for tax exempt status within the allotted time shall constitute a waiver of the exemption for the registration year.

APPEAL PROCEDURES. If an application for exemption is disapproved by the county board of equalization, appeal may be made to the Tax Equalization and Review Commission within 30 days of the final decision of the county board of equalization.

SPECIFIC INSTRUCTIONS

Indicate the use made of the motor vehicle by marking the appropriate block. State in detail the use of the motor vehicle and explain any circumstances existing when the motor vehicle may have multiple use classifications. If the motor vehicle is not used exclusively for the use classification indicated, give approximate percent of exempt use.

The completed Application for Exemption, Form 457, after county board of equalization action, shall be retained by the county clerk. The county treasurer may make copies for their records.