

# Exemption Application

## for Tax Exemption on Real and Personal Property by Qualifying Organizations

• Read instructions on reverse side

**Failure to properly complete or file this application in a timely manner shall result in a disapproval of the exemption.**

Name of Organization	County	County No.	Type of Ownership <input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Other (Specify) _____
Street or Other Mailing Address	State Where Incorporated		
City	State	Zip Code	Actual Value
			Parcel or Location I.D. Number

Legal description of real property and general description of all tangible personal property, except licensed motor vehicles

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

Nature of use of property for which exemption is being sought:

- Agricultural/Horticultural Society\*  
  Educational  
  Religious  
  Charitable  
  Cemetery

Give a detailed description of use of the property

\*Agricultural/Horticultural Society **does not** need to complete the following questions.

Is the entire property used exclusively as described above?     YES     NO

Is a portion of the property used for the sale of alcoholic beverages?     YES     NO    If Yes, state number of hours per week \_\_\_\_\_

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin?     YES     NO

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.

**sign  
here** ▶

Authorized Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**FOR ASSESSOR'S RECOMMENDATION**

APPROVAL                      COMMENTS: \_\_\_\_\_

APPROVAL OF A PORTION                      \_\_\_\_\_

DISAPPROVAL                      ▶ \_\_\_\_\_

Signature of Assessor

Date \_\_\_\_\_

**FOR COUNTY BOARD OF EQUALIZATION USE ONLY**

I declare that, to the best of my knowledge and belief, the determination hereby made by the County Board of Equalization is correct pursuant to the laws of the state of Nebraska.

APPROVED                      COMMENTS: \_\_\_\_\_

APPROVAL OF A PORTION                      \_\_\_\_\_

DISAPPROVED                      ▶ \_\_\_\_\_

Signature of County Board Member

Date \_\_\_\_\_

## INSTRUCTIONS

**WHO MAY FILE.** An organization which is the owner of real or tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption may file for an exemption, if:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is:
  - a. Owned by educational, religious, charitable, or cemetery organizations or any organization for the exclusive benefit of any such educational, religious, charitable, or cemetery organization;
  - 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;
  - d. Not used for the sale of alcoholic beverages for more than twenty (20) hours per week; and,
  - e. Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

An organization must file an application if new property is acquired or if the property is converted to exempt use.

**WHEN AND WHERE TO FILE.** An application for exemption must be filed on or before December 31 of the year preceding the year for which the exemption is sought. The application must be filed with the assessor of the county in which the property is subject to tax.

An organization or society which fails to file an exemption application on or before December 31 may apply on or before June 30 to the assessor. The organization or society shall also file in writing a request with the county board of equalization for a waiver so that the assessor may consider the application for exemption. The county board of equalization shall grant the waiver upon a finding that good cause exists for the failure to make application on or before December 31.

When the waiver is granted, the assessor shall examine the application and recommend either taxable or exempt for the real property or tangible personal property to the county board of equalization and shall assess a penalty against the organization or society of ten percent (10%) of the tax that would have been assessed had the waiver been denied or one hundred dollars (\$100.00), whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline.

If property is acquired or converted to exempt use after January 1, the organization shall file an application for exemption on or before August 1 of the year acquired or converted. If an organization, between August 1 and levy date, purchases property that has been granted tax exemption and the property continues to be qualified for exemption, the purchasing organization shall file an application for exemption on or before December 1.

Taxable property acquired or converted after August 1 is not eligible for exemption for that year. If an application is filed, it shall be considered an application for exemption for the next year.

After an exemption has been approved, a new application must be filed for every year evenly divisible by four (4). For the intervening years (those years not evenly divisible by four (4)), a Statement of Reaffirmation of Tax Exemption, Form 451A, must be filed on or before December 31 of the year preceding the year for which the exemption is sought, except for real property of cemeteries.

Any real property exemption granted to a cemetery organization shall remain in effect without reapplication unless disqualified by change of ownership or use. On or before August 1, the assessor shall annually make a review of the ownership and use of all cemetery real property and report such review to the county board of equalization.

**APPEAL PROCEDURES.** In the event of disapproval of this application by the county board of equalization, an appeal may be taken to the Tax Equalization and Review Commission within thirty (30) days of the final decision by the county board of equalization.

**SPECIFIC INSTRUCTIONS.** Property tax exemptions are strictly construed and it is the responsibility of the applicant to prove the property qualifies for an exemption.

Indicate the use made of the property for which an exemption is being sought by marking the appropriate block. If the property is used for more than one use classification, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Exemption Application, Form 451, after county board of equalization action, shall be retained by the county clerk. The assessor may make copies for their records.