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TO BE FILED WITH YOUR ASSESSOR

Statement of Reaffirmation of Tax Exemption

for Use When Applying for Continued Exemption for Qualifying Organizations

FORM 451A

Failure to properly complete or timely file this statement shall result in a disapproval of the exemption

County

State Where Incorporated | Parcel or Location Identification Number

Name of Organization

Street or Other Mailing Address

City | State | Zip Code

Type of Ownership

☐ Nonprofit Corporation ☐ Other (Specify)_____

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

I hereby state that I am the authorized representative of the organization owning the above-described property and that the use of said property has not changed during the previous year.

sign here ▶ Authorized Signature | Title | Date

FOR ASSESSOR'S USE ONLY

Date Received

▶ Assessor's Signature

INSTRUCTIONS

WHO MAY FILE. An organization or society which is the owner of real or tangible personal property, except licensed motor vehicles, and is seeking continuation of a property tax exemption shall file this Statement of Reaffirmation of Tax 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 Exemption Application, Form 451, if new property is acquired or if the property is converted to exempt use.

SIGNATURE. This form must be signed and dated by the authorized representative.

WHEN AND WHERE TO FILE. The completed statement must be filed on or before December 31 prior to each intervening year, those years not evenly divisible by four (4), with the assessor of the county wherein the property is subject to tax.

An organization failing to file on or before December 31 may file the statement on or before June 30 to maintain the tax exempt status of the property. Filing by this date nullifies any previous action by the county board denying the exempt status. If a late filing is made, the assessor shall assess a penalty of ten percent (10%) of the tax that would have been due had the statement not been filed or one hundred dollars ($100.00), whichever is less, for each calendar month or fraction thereof for which the filing of the statement missed the December 31 deadline.

SPECIFIC INSTRUCTIONS. The completed Statement of Reaffirmation of Tax Exemption, Form 451A, shall be retained by the county assessor.