

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 ID Number

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

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

Property described above is used in the following exempt category (please mark the applicable boxes):

- Agricultural/Horticultural Society*
 Educational
 Religious
 Charitable
 Cemetery

Give a detailed description of the use of the property:

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

- Is all of the 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 the 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 exemption 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 COUNTY ASSESSOR'S RECOMMENDATION

- APPROVAL COMMENTS: _____
- APPROVAL OF A PORTION _____
- DISAPPROVAL ▶ _____
Signature of County 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 that owns 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 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 the December 31 immediately preceding the year for which the exemption is sought. The application must be filed with the county assessor of the county where the property is subject to tax.

Late Filings/Waivers. If an organization or society fails to file an exemption application on or before December 31, they may apply on or before June 30 to the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization shall grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor shall examine the application and recommend to the county board of equalization whether the property should be taxable or exempt for the real property or tangible personal property. The board shall assess a penalty against the organization or society of ten percent of the tax that would have been assessed had the waiver been denied or \$100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization shall file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization shall file an application for exemption on or before November 15.

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

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

Cemetery Organizations. 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 county assessor shall annually review the ownership and use of all cemetery real property and report this 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 30 days of the final decision.

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

If the property is used for more than one type of 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 county assessor may make copies for their records.