



NEWS RELEASE

FOR IMMEDIATE RELEASE
November 30, 2015

FOR INFORMATION, CONTACT:
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Exemption Application for Property Tax Exemption by Qualifying Organizations Due On or Before December 31, 2015

The Nebraska Department of Revenue, Property Assessment Division, would like to remind all qualifying organizations that the [Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451](#), must be filed on or before **December 31, 2015 with the county assessor where the property is located.**

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 either:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is -
 - Owned by an educational, religious, charitable, or cemetery organization or any organization for the exclusive benefit of any such educational, religious, charitable, or cemetery organization;
 - Used exclusively for educational, religious, charitable, or cemetery purposes;
 - Not owned or used for financial gain or profit of either the owner or user;
 - Not used for the sale of alcoholic beverages for more than 20 hours per week; and
 - Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

If an organization fails to timely file an application, it may apply for a waiver on or before June 30 to the county assessor and must also file a written request to the county board of equalization for a waiver to consider the late application. If granted a waiver, the organization will be assessed a penalty of 10% of the tax that would have been assessed or \$100, whichever is less, for each calendar month or fraction of a month for which the filing was late. Failure to file a completed application and a request for waiver on or before June 30 will result in denial of the exemption for that year.

The application is available at revenue.ne.gov/PAD, select "Forms," and [Exemption Application Form 451](#). County assessor contact information is available under "Featured Information," by selecting "[Contact County Assessors and Search Parcels](#)."

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APPROVED:

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator