

File with Your County
Assessor on or
Before December 31

Recreational Trail Easement Property Tax Exemption Application

Pursuant to Neb. Rev. Stat. § 77-202(1)(f).

Please Retain a Copy of Approved Application Indefinitely.

Failure to Properly Complete or Timely File This Application Will Result in Exemption Denial

FORM

451RT

1 County Name	2 Tax Year for which Exemption is Applied
Part I - Property Owner Information	
3 Name of Property Owner(s)	
4 Contact Name	5 Contact Title
6 Is the Property Owner a Corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a list of the names of corporation officers and directors and state of incorporation.	
7 Phone Number	8 Email Address
9 Street or Other Mailing Address	10 City State ZIP Code

Part II - Recreational Trail Easement Holder Information	
11 Name of Easement Holder	
12 Type of Eligible Recreational Trail Easement Holder <input type="checkbox"/> Governmental Entity <input type="checkbox"/> Land Trust <input type="checkbox"/> Nonprofit Organization	
12a If Land Trust : Attach documentation of accreditation by the Land Trust Alliance.	12b If Nonprofit Organization : Attach Articles of Incorporation and Mission Statement.
13 Easement Holder Contact Name	14 Contact Title
15 Street or Other Mailing Address	16 Phone Number
17 City, State ZIP Code	18 Email Address

Part III - Encumbered Property/ Easement Information		
19 Parcel Identification Number of the Encumbered Property	20 Has a Copy of the Recorded Recreational Trail Easement Been Attached to this Application? <input type="checkbox"/> Yes <input type="checkbox"/> No	21 Is the Recorded Recreational Trails Easement Perpetual in Duration? <input type="checkbox"/> Yes <input type="checkbox"/> No
22 Estimated Value of the Property Encumbered by Trail Easement: \$	23 Select the recreational uses allowed on this recreational trail easement for the benefit of the public, select all that apply: <input type="checkbox"/> Walking <input type="checkbox"/> Hiking <input type="checkbox"/> Bicycling <input type="checkbox"/> Equestrian Activities <input type="checkbox"/> Other: _____	

Please answer the following questions, attach additional pages as necessary.

24 Does the recreational trail easement provide public access for recreational use? _____
25 Specify any limitations for trail access, such as hours of operation. _____
26 List all existing or planned regional trails or significant local attractions to which the recreational trail easement connects. Attach a map for reference if available. _____ _____ _____
27 Who will oversee and manage this recreational trail easement? _____ _____ _____
28 Describe each party or entity's contribution to the management or support of the trail. _____ _____ _____

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 on behalf of the property owner.

**sign
here**

Property Owner Authorized Signature

Title

Date

I state that I have read the Recreational Trail Easement Property Tax Exemption Act, Neb. Rev. Stat. §§ 77-213 to 77-218, and certify that the above-described trail complies with the Act's public access and connectivity requirements as supported by the information provided in this application.

**sign
here**

Authorized Signature on Behalf of Easement Holder

Title

Date

Recommendation of County Assessor

☐ Approve

County Assessor Comments

☐ Deny

Signature of County Assessor

Date

Decision of County Board of Equalization

☐ Approved

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

☐ Denied

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

Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. Any taxpayer who encumbers their property with a recreational trail easement may apply for a property tax exemption for the segment of the property encumbered the easement.

Where to File. This Form 451RT, Recreational Trail Easement Exemption Application must be filed with the county assessor in the county where the encumbered property is located.

When to File. The filing deadlines for this Application depend on when the encumbered property was acquired or converted to exempt use as recreational trail. See table below:

Encumbered Property Was Acquired or Converted to Exempt Use:	Form 451RT Filing Deadline:	Tax Year to which Exemption Will Apply if Granted:
On or before December 31, 2025	On or before December 31, 2026	2027
On or after January 1, 2026	On or before July 1, 2026	2026
After July 1, 2026	On or before December 31, 2026	2027

If an organization, between July 1 and levy date (October 20), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Upon approval of the exemption application, the portion of the property encumbered with a perpetual recreational trail easement shall remain exempt from property taxes without requiring reapplication for the exemption until the property is no longer encumbered with a perpetual recreational easement. Retain a copy of the application for the life of the exemption.

Qualifications. To qualify for a property tax exemption, the recreational trail easement shall:

1. Be perpetual and recorded with the appropriate county register of deeds;
2. Provide access and connect to existing or planned regional trails or significant local attractions, such as parks, waterways, cultural sites, or residential areas;
3. Be held by an eligible holder, including nonprofit organizations that demonstrate:
 - a. A primary mission of promoting public access, health, and wellness through recreational use;
 - b. A commitment to environmental conservation and land stewardship; and
 - c. Capacity to oversee and manage trail easements independently or through partnerships with accredited entities, ensuring compliance with public access goals.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may 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 20), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must 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 will be considered an application for the following year.

Definitions

Eligible Holder means **a)** a municipality, county, agency, or a land trust accredited by the Land Trust Alliance authorized to hold recreational trail easements within the State of Nebraska; or **b)** a nonprofit organization with a mission explicitly aligned with public access, recreational land conservation, and community benefit, authorized to hold recreational trail easements within the State of Nebraska.

Encumbered Property means the real property underlying the recreational trail easement.

Recreational Trail Easement means a perpetual easement granting public access for recreational use, including, but not limited to, walking, hiking, bicycling, and equestrian activities.

Significant Local Attraction means an area of public interest such as, but not limited to, parks, waterways, cultural sites, or residential areas.

Application Field Instructions

Numbers Below Refer to Application Fields:

Line 1. County where the real property encumbered by the recreational trail easement is located.

Line 2. Tax year to which the recreational trail easement property tax exemption will be applied if granted. Note, this tax year may be different than the calendar year in which this application is filed with the county assessor.

Line 3. Name of the applying owner of record of the encumbered real property as reflected on the property record with the county assessor's office.

Line 4. Name of person who should be contacted regarding this application. This individual should be able to provide authorization and documentation to file this application upon request.

Line 5. List the title or position of contact person with respect to the property owner.

Line 6. If the property owner is a corporation, a list of the names of corporation officers and directors and state of incorporation **must** be attached to this application per Neb. Rev. Stat. §. 77-202.05.

Lines 7-10. Include the property owner's mailing address, phone number, and email address.

Line 11. Name of the holder of the recreational trail easement as it appears on the attached recorded easement deed included with this application.

Line 12. Select the appropriate type of easement holder.

Line 12a. If the easement holder is a land trust society, attach documentation of accreditation from the Land Trust Alliance.

Line 12b. If the easement holder is a nonprofit organization, provide documentation of the organization's mission being explicitly aligned with the goals of public access, recreational land conservation, and community benefit. Examples of such documentation include articles of incorporation or organizational mission statement.

Line 13. List the name of who should be contacted on behalf of the easement holder.

Line 14. List the title or position of the contact person with respect to the easement holder.

Lines 15-18. Include the easement holder's mailing address, phone, and email address.

Line 19. List the parcel identification number of the encumbered property.

Line 20. Verify that a copy of the recorded recreational trails easement has been attached to this application.

Line 21. Verify that the recorded recreational trails easement is perpetual in duration.

Line 22. Include an estimated value of the property encumbered by the trail easement. Consulting your county assessor may be helpful in determining an estimated value.

Line 23. Select all recreational uses for which the trail will be used. Note, the uses listed are not a limitation of how the trail may be used. Attach an additional page if more space is needed.

Lines 24-25. Provide information related to public access to the recreational trail easement.

Lines 26. Provide information related to existing or planned recreational trails and/or significant local attractions that connect to the recreational trail easement.

Lines 27. The easement holder is responsible for the capacity to oversee and manage trail easements.

Lines 28. The description of the management or support of the trail must address the capacity to oversee and manage the recreational trail easement and may include; management plans, financial resources, personnel including volunteers, and any other relevant information. Answer these questions on an attachment to this application. Include the requested documents with your application.