

Exemption Application

for Tax Exemption on Personal Property Owners of Broadband Equipment

Annual Filing Required

Failure to properly complete or timely file this application will result in a denial of the exemption.

Broadband Equipment Owner Name		County Name	Tax Year To Which The Exemption Would Apply	
Street or Other Mailing Address of Broadband Equipment Owner		Contact Name	Phone Number	
City	State	ZIP Code	Email Address	
List Broadband Equipment for which the owner is requesting exemption in the table below. Please attach additional pages if needed.				Taxable Value of the Personal Property \$

No.	Item Name/Description	Exemption Approval (For County Assessor Use Only)	
1		<input type="checkbox"/> Yes	<input type="checkbox"/> No
2		<input type="checkbox"/> Yes	<input type="checkbox"/> No
3		<input type="checkbox"/> Yes	<input type="checkbox"/> No
4		<input type="checkbox"/> Yes	<input type="checkbox"/> No
5		<input type="checkbox"/> Yes	<input type="checkbox"/> No
6		<input type="checkbox"/> Yes	<input type="checkbox"/> No
7		<input type="checkbox"/> Yes	<input type="checkbox"/> No
8		<input type="checkbox"/> Yes	<input type="checkbox"/> No

Broadband Equipment Owner: Please respond to both questions below.

Is the equipment listed above deployed in an area funded in whole or in part by funds from the Broadband Equity, Access, and Deployment Program, authorized by the federal Infrastructure Investment and Jobs Act, Public Law 117-58? Proof the equipment listed is deployed within the program area is required and must be attached to this application.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the equipment deployed in a qualified census tract located within the corporate limits of a city of the metropolitan class and being utilized to provide end-users with access to the Internet at speeds of at least one hundred megabits per second for downloading and at least one hundred megabits per second for uploading? Proof the equipment listed is deployed within the qualified census area with the required Internet uploading and downloading speeds is required and must be attached to this application.	<input type="checkbox"/> Yes	<input type="checkbox"/> 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

Retain a copy for your records.

For County Assessor's Decision

Approved

Denied

Partially Approved

COMMENTS: _____

▶ _____
Signature of County Assessor

Date

Instructions

Who May File. The owner of broadband personal property equipment if such equipment is:

1. Deployed in an area funded in whole or in part by funds from the Broadband Equity, Access, and Deployment Program, authorized by the federal Infrastructure Investment and Jobs Act, Public Law 117-58; or
2. Deployed in a qualified census tract located within the corporate limits of a city of the metropolitan class and being utilized to provide end-users with access to the Internet at speeds of at least one hundred megabits per second for downloading and at least one hundred megabits per second for uploading.

When and Where to File. The Form 1317BB must be filed **annually** on or before December 31 immediately preceding the year for which the exemption is sought with the county assessor of the county where the property is subject to tax. Applicants must file a personal property return on or before May 1 reflecting the equipment to which the exemption is to apply.

Value of Personal Property. Please reflect the net book value of the broadband equipment listed below as defined in [Neb. Rev. Stat. § 77-120](#).

County Assessor Requirement. If the broadband equipment meets the criteria for exemption, the county assessor shall approve the application within thirty calendar days after receiving the application.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the broadband equipment owner to prove the property qualifies for an exemption. Failure to provide supportive documentation may result in the denial of the application. The burden of proof lies with the owner to provide all documentation that would support approval of the exemption.

Definitions

Broadband Communications Service. Broadband communications service means telecommunications service as defined in sections 86-121, video programming as defined in 47 U.S.C. 522, as such existed on January 1, 2024, or Internet access as defined in section 1104 of the federal Internet Tax Freedom Act, Public Law 105-277.

Broadband Equipment. Broadband equipment means machinery or equipment used to provide broadband communications service and includes, but is not limited to, wires, cables, fiber, conduits, antennas, poles, switches, routers, amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers, transmitters, circuit cards, insulating and protective materials and cases, power equipment, backup power equipment, diagnostic equipment, storage devices, modems, and other infrastructure that is used in whole or in part to provide broadband communications service. Machinery or equipment used to produce broadband communications service does not include personal consumer electronics, including, but not limited to, smartphones, computers, and tablets.

Qualified Census Tract. Qualified census tract means a qualified census tract as defined in [26 U.S.C. 42\(d\)\(5\)\(B\)\(ii\)\(I\)](#), as such section existed on January 1, 2024.