

File with Your County Assessor on or Before December 31

# Exemption Application for Tax Exemption of Student Housing Owned by a Charitable Organization

Annual Filing Required  
Read instructions on reverse side. One application per student housing building.

FORM 451EI

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

Name of Applicant Organization			County Name	Tax Year
Name of Business if Different than Organization			State Where Incorporated	Value of Real Property (required) \$
Building Name To Which the Exemption Would Apply:				Parcel ID Number
Applicant Street or Other Mailing Address			Contact Name	Phone Number
City	State	Zip Code	Email Address	

Legal description of real property:

Please answer the following questions:

- Is the applicant organization a charitable organization as defined in Neb. Rev. Stat. § 77-202(1)(d)(ii)(B)? ..... YES  NO   
If yes, please attach copies of organizing documents
- Is the building available to students attending an educational institution? ..... YES  NO
- Educational Institution Name: \_\_\_\_\_
- Is the building recognized by the above educational institution as approved student housing? ..... YES  NO
- Is the property used for financial gain or profit to building owner? ..... YES  NO
- Is the building used for the sale of alcoholic beverages? ..... YES  NO
- Is the building owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? YES  NO

(1) Total Square foot of entire building	(2) Total square foot of common area(s)	(3) Percentage of Exemption (2) divided by (1)

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.

- Approval of \_\_\_\_\_% exemption    COMMENTS: \_\_\_\_\_
- Denied \_\_\_\_\_

Signature of County Assessor

Date

### For County Board of Equalization Use Only

- Approval of \_\_\_\_\_% exemption    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.** A charitable organization that owns a building which is made available to students in attendance at an educational institution and is recognized by the institution as approved student housing may apply. The exemption shall only apply to the common area(s) of such building. Common areas include any common rooms and cooking and eating facilities. In addition, the building may not be owned or used for:

1. Financial inancial gain or profit to either the owner or user;
2. Sale of alcoholic beverages for more than 20 hours per week; **AND**
3. By an organization which discriminates in membership or employment based on race, color, or national origin.

**Applications not completed in full, including the estimated value of the real property, will result in the denial of the requested exemption.**

**When and Where to File.** The Form 451EI must be filed 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.

**Late Filings/Waivers.** If an organization fails to file a Form 451EI on or before December 31, it may file a Form 451EI on or before June 30 with the county assessor. The organization must also file a written request with the county board of equalization (board) for a waiver, so that the county assessor may consider the application for exemption. The board may 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 will examine the application and recommend to the board whether the real property or tangible personal property should be taxable or exempt. The county assessor must assess a penalty against the organization in the amount of 10% 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. The penalty may not be waived.

**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 purchases property that has been granted a tax exemption between July 1 and levy date (October 20), 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 exemption for the next year.

**Appeal Procedures.** In the event of disapproval of this application by the county board of equalization, an appeal may be filed with 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 building qualifies for an exemption. The burden of proof lies with the organization to provide all documentation that would support the exemption being approved.

The completed Form 451EI must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.