

File with Your County Assessor on or Before December 31

# Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
Name of Business if Different than Organization	State Where Incorporated	
Name of Owner of Property	Total Actual Value of Real and Personal Property \$	Parcel ID Number
Street or Other Mailing Address of Applicant	Contact Name	Phone Number
City	State	Zip Code
		Email Address

Type of Ownership

- Agricultural and Horticultural Society  
  Educational Organization  
  Religious Organization  
  Charitable Organization  
  Cemetery Organization

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

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

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

- Agricultural and Horticultural Society  
  Educational  
  Religious  
  Charitable  
  Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

- Is all of the property used exclusively as described above? . . . . .  YES  NO  
 Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals?  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 \_\_\_\_\_

**Retain a copy for your records.**

### For County Assessor's Recommendation

- Approval  
 Approval of a Portion  
 Denied

COMMENTS: \_\_\_\_\_

Signature of County Assessor \_\_\_\_\_

Date \_\_\_\_\_

### For County Board of Equalization Use Only

- Approved  
 Approval of a Portion  
 Denied

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

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.** An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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 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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

**When and Where to File.** The Form 451 must be filed on or before the 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 451 on or before December 31, it may file a Form 451 on or before June 30 with 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 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 county board of equalization 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, 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 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.

**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), the 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 will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must 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 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 property qualifies for an exemption. Failure to provide a detailed use of the property in the space provided may result in the denial of the application.

If the property is used for more than one type of use, 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 Form 451 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.