

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.

Table 1—Nebraska Net Book Depreciation Factors

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	0.00	24.99	42.88	56.81	69.25	76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13	30.59	50.19	60.29
8			0.00	21.85	44.29	55.77
9				13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12					20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00

Table 2—Recovery Periods
(Equivalent to the Federal “Modified Accelerated Cost Recovery System” [MACRS])

Part A	Personal Property Used in All Business Activities, Without Regard to the Type of Business	Recovery Period
	Office furniture, fixtures, and equipment (telephones, communication equipment)	7
	Information systems, computers and peripheral equipment, calculators, typewriters, adding machines, copiers, duplicating equipment	5
	Transportation:	
	Light and heavy general purpose trucks and cars (unlicensed)	5
	Trailers and trailer-mounted containers	5
	Airplanes and helicopters not used for commercial or contract carrying of passengers or freight	5
	Railroad cars and locomotives not owned by railroad transportation companies	7
	Water transportation vessels, barges, etc.	10
Part B	Other Personal Property Used in the Following Business Activities	
	Agricultural:	
	Agricultural machinery and equipment, including irrigation equipment.....	7
	Cable Television:	
	Subscriber connection and distribution systems.....	7
	Program origination.....	5
	Service and test	5
	Microwave systems	5
	Construction:	
	Assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers, and others except railroads	5
	Distributive Trades and Services:	
	Wholesale and retail trades, and personal and professional services	5
	Manufacturing:	
	Grain and grain mill products	10
	Sugar and sugar products.....	10
	Vegetable oils and vegetable oil products.....	10
	Other food and beverages	7
	Yarn, thread, woven products, and nonwoven fabrics	7
	Wood products and furniture.....	7

Table 2 (continued)

	Recovery Period
Manufacturing (continued):	
Printing, publishing, and allied materials	7
Rubber products and finished plastic products	7
Leather and leather products	7
Glass products	7
Stone and clay products	7
Primary nonferrous metals	7
Foundry, steel mill, and fabricated metal products	7
Electrical and nonelectrical machinery and other mechanical products	7
Manufacture of motor vehicles	7
Manufacture of aerospace products	7
Manufacture of athletic, jewelry, and other goods	7
Sawmill equipment in permanent sawmills	7
Sawmill equipment in temporary facility	5
Knitted goods and textured yarns	5
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical and dental supplies	5
Apparel and other finished products	5
Special tools and devices for food and beverages, rubber products, finished plastic products, glass products, fabricated metal products, and manufacture of motor vehicles	3
Miscellaneous:	
Electric utility transmission and distribution plant	20
Waste reduction and resource recovery plants	7
Furniture and appliances used in rental property	7
Oil and Mineral:	
Mining—assets used in mining and quarry (for example, sand, gravel, stone, etc.)	7
Exploration for and production of petroleum and natural gas, including gathering pipelines and related storage facilities, compression or pumping equipment	7
Drilling onshore oil and gas wells	5
Recreation:	
Assets used in provision of entertainment for fee (for example, bowling alleys, billiard and pool halls, theaters, miniature golf courses, etc.)	7
Theme and amusement parks	7
Telephone Communications and Radio and Television Broadcasting:	
Cable and long-line systems (transmission lines)	20
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.)	15
Telephone central office equipment (central office switching equipment)	10
Telephone station equipment	7
Computer-based telephone central office switching equipment (function are those of a computer or peripheral equipment used in its capacity as telephone central office equipment)	5
Radio and television broadcasting (except transmission towers)	5
Telegraph And Satellite Communications:	
Central office control facilities (switching and monitoring signals)	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers)	7
Computerized switching, channeling, and associated equipment	7
Satellite ground segment property	7
Equipment installed on customer premises	7
Support equipment	7
Headend	7