

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

COMMENTS: _____

Approval of a Portion

Denied

Signature of County Assessor

Date

For County Board of Equalization Use Only

Approved

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

Approval of a Portion

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. 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

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES

NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES

NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES

NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

[UNIMPROVED LOTS \(LAND\)](#)

[SINGLE-FAMILY RESIDENCES](#)

[COMMERCIAL](#)

[MULTI-FAMILY](#)

[HOUSING FOR THE ELDERLY](#)

[DAYCARE](#)

[HOSPITAL/MEDICAL FACILITIES](#)

[FACILITIES RETAIL](#)

[RELIGIOUS](#)

[FRATERNAL ORG/UNION HALL](#)

[EDUCATIONAL](#)

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)?

YES

NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

[Return to Improvement Types](#)

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization?

YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

Dwelling

Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES

NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents?

YES

NO

If so, please describe those programs.

[Return to Improvement Types](#)

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

[Return to Improvement Types](#)

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES

NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous

Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

[Return to Improvement Types](#)

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? \$

How does the rent charged compare with market rents in the area?

Below Market Rate \$

Above Market Rate \$

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants

Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES

NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES

NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES

NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES

NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider?

YES

NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

[Return to Improvement Types](#)

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week?

YES

NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility?

YES

NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

[Return to Improvement Types](#)

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round?

YES

NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

[Return to Improvement Types](#)

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES

NO

If so, has that curriculum been approved by any federal, state or local agency?

YES

NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES

NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES

NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES

NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES

NO

If so, how many children are enrolled on that basis?

[Return to Improvement Types](#)

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES

NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES

NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility

Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES

NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES

NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES

NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

[Return to Improvement Types](#)

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES

NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES

NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES

NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES

NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

[Return to Improvement Types](#)

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183