

Statement of Reaffirmation of Tax Exemption for Use When Applying for Continued Exemption for Qualifying Organizations

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

Name of Organization, County Name, Tax Year, Name of Owner of Property, State Where Incorporated, Street or Other Mailing Address of Applicant, Parcel ID Number, City, State, Zip Code, Contact Name, Phone Number, Email Address

Type of Ownership: Agricultural and Horticultural Society, Educational Organization, Religious Organization, Charitable Organization. Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

I hereby state that I am the authorized representative of the organization owning the property described above and that the use of this property has not changed during the previous year.

sign here

Authorized Signature, Title, Date

Retain a copy for your records.

For County Assessor's Use Only

Date Received

County Assessor's Signature

Instructions

Who May File. An organization that owns real or tangible personal property, except licensed motor vehicles, and is seeking continuation of a property tax exemption must file this Statement of Reaffirmation of Tax Exemption, Form 451A, 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, or charitable organizations, or any organization for the exclusive benefit of any educational, religious, or charitable;
b. Used exclusively for educational, religious, or charitable;
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 451A must be filed on or before December 31 prior to each intervening year, those years not evenly divisible by four, 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 451A on or before December 31, it may file the Form 451A on or before June 30, with the county assessor, to maintain the tax exempt status of the property. Filing by this date nullifies any previous action by the county board of equalization denying the exempt status. If a late filing is made, 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 statement not been filed or \$100, whichever is less, for each calendar month or fraction thereof for which the filing of the statement missed the December 31 deadline. The penalty may not be waived.

Specific Instructions. The completed Form 451A must be retained by the county assessor.