

Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations

• To be filed with your county treasurer.
• Read instructions on reverse side.

**FORM
457**

| | | |
|---------------------------------|---|--------------------------|
| Name of Organization | Type of Ownership <input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Other (specify): _____ | |
| Name of Owner of Property | County Name | State Where Incorporated |
| Street or Other Mailing Address | Contact Name | Phone Number |
| City | State | Zip Code |
| Email Address | | |

Identify Officers, Directors, or Partners of the Nonprofit Organization

| Title | Name, Address, City, State, Zip Code |
|-------|--------------------------------------|
| | |
| | |
| | |
| | |

Description of the Motor Vehicles • Attach an additional sheet, if necessary.

| Motor Vehicle Make | Model Year | Body Type | Vehicle ID Number | Registration Date or Date of Acquisition, if Newly Purchased |
|--------------------|------------|-----------|-------------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Exempt Uses of Motor Vehicle:

Agricultural and Horticultural Society Educational Religious Charitable Cemetery

Are the motor vehicles used exclusively as indicated?
 YES NO

Give detailed description of use, including an explanation if multiple use classifications exist:

If No, give percentage of exempt use:
_____ %

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 _____

For County Treasurer Recommendation

Approval Comments: _____

Disapproval _____

▶ Signature of County Treasurer _____ Date _____

For County Board of Equalization Use Only

Approval Comments: _____

Disapproval _____

▶ Authorized Signature _____ Date _____

Please retain a copy for your records.

Instructions

Who May File. Any organization or society may file for a motor vehicle tax exemption if:

1. The motor vehicle is owned by and used exclusively for agricultural and horticultural societies; or
2. The motor vehicle is:
 - a. Owned by an educational, religious, charitable, or cemetery organization, 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 liquors 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.

Each motor vehicle must be listed separately to qualify for tax exempt status.

Please note: Exemption from motor vehicle tax does not exempt the motor vehicle from sales and use taxes or wheel tax.

When and Where to File. All applications for exemption must be filed with the county treasurer of the county in which the motor vehicle is subject to tax, not more than 15 days before and not later than 30 days after the registration date of the motor vehicle. For a newly-acquired motor vehicle, the application must be made within 30 days of the date of purchase. Exempt status for a motor vehicle extends through one registration period. Failure to apply for tax exempt status within the allotted time is, a waiver of the exemption for the registration year.

Appeal Procedures. If an application for exemption is disapproved by the county board of equalization, appeal may be made to the Tax Equalization and Review Commission within 30 days of the final decision of the county board of equalization (board).

Specific Instructions

Indicate primary use of the motor vehicle by marking the appropriate block. State in detail the use of the motor vehicle and explain any circumstances existing when the motor vehicle may have multiple use classifications. If the motor vehicle is not used exclusively as indicated, give the approximate percentage of exempt use.

The completed Application for Exemption, Form 457, is retained by the county clerk after action by the board. The county treasurer may make copies for their records.