



# 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**

Applicant's Name		Type of Ownership	
Street or Other Mailing Address		<input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Other (specify): _____	
City	State	Zip Code	State Where Incorporated

**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/Horticultural  
  Educational  
  Religious  
  Charitable  
  Cemetery

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

Are the motor vehicles used exclusively as indicated?

YES       NO

If No, give percentage of exempt use:

\_\_\_\_\_ %

Under penalties of law, I declare that I have examined this application and that it is, to the best of my knowledge and belief, true, complete, and correct. I also declare that I am duly authorized to sign this exemption application, and that the organization owning the above-listed property does not discriminate in membership or employment based on race, color, or national origin.

**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 \_\_\_\_\_

## 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;
  - 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; and
  - d. 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.