



NEWS RELEASE

FOR IMMEDIATE RELEASE
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FOR INFORMATION, CONTACT:
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Exemption Application for Property Tax Exemption by Qualifying Organizations Due On or Before December 31, 2011

The Nebraska Department of Revenue, Property Assessment Division, would like to remind you that the [Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451](#), must be filed on or before **December 31, 2011 with the county assessor where the property is located**. Since December 31, 2011 is a Saturday and Monday, January 2, 2012 is a holiday, the exemption application must be filed on or before Tuesday, January 3, 2012.

An organization that owns real or tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, may file for an exemption if either:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is -
 - Owned by an educational, religious, charitable, or cemetery organizations or any organization for the exclusive benefit of any such educational, religious, or cemetery organization;
 - Used exclusively for educational, religious, charitable, or cemetery purposes;
 - Not owned or used for financial gain or profit of either the owner or user;
 - Not used for the sale of alcoholic beverages for more than 20 hours per week; and
 - Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

If an organization fails to file a timely application, it may apply for a waiver on or before June 30 to the county assessor and must also file a written request to the county board of equalization for waiver to consider the late application. If granted a waiver, the organization will be assessed a penalty tax of 10% of the tax that would have been assessed or \$100, whichever is less, for each calendar month or fraction of a month for which the filing was late. Failure to file a completed application and a request for waiver on or before June 30 will result in denial of exemption for that year.

The application is available at www.revenue.ne.gov/PAD, select "Forms," and [Exemption Application Form 451](#). County assessor contact information is available under "Featured Information", by selecting "[Contact County Assessors and Search Parcels](#)."

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APPROVED:
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