

# Application for Exemption from Motor Vehicle Taxes by Qualifying Organizations

• Read instructions on reverse side.

Name of Organization		Tax Year	Value of Motor Vehicles
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

Type of Ownership:

- Agricultural and Horticultural Society  
  Educational  
  Religious  
  Charitable  
  Cemetery  
  For-profit Nursing Facilities

**Charitable Organizations:** Motor Vehicle described above is used in the following exempt category (please mark the applicable boxes):

- Agricultural and Horticultural Society  
  Educational  
  Religious  
  Charitable  
  Cemetery

**Charitable and For-Profit Organizations, please answer the following:**

Are the motor vehicles used exclusively as indicated? (see instructions)  
  YES  
  NO  
 \_\_\_\_\_%

If No, give percentage of exempt use:

**For-profit Nursing/Assisting Living Facilities, please select the applicable box:**

- Nursing Facility  
  Skilled Nursing Facility  
  Assisted-Living Facility

What percentage of occupied beds have been provided to Medicaid beneficiaries over the most recent three-year period? \_\_\_\_\_%

Name	Title of Officers, Directors, or Partners	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

Give a detailed description of the use of the motor vehicle:

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: \_\_\_\_\_

Denial

\_\_\_\_\_

▶ Signature of County Treasurer \_\_\_\_\_

Date \_\_\_\_\_

**For County Board of Equalization Use Only**

Approved

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

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 \_\_\_\_\_

## Instructions

**Who May File.** Any organization that owns a motor vehicle for which an exemption is sought must 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; OR
3. The motor vehicle is:
  - a. Owned and used exclusively by 1) a for-profit nursing facility as defined in Neb. Rev. Stat. 71-424, 2) a for-profit skilled nursing facilities as defined in Neb. Rev. Stat. 71-429, or 3) a for-profit assisted-living facility as defined in Neb. Rev. Stat. 71-5903 qualify; **AND**
  - b. such facility provides housing for medicaid beneficiaries.

If both requirements are met, then the motor vehicle tax will be calculated based on percentage of occupied beds that have been provided to medicaid beneficiaries by the facility over the most recent three-year period.

Nonprofit nursing facilities, nonprofit skilled nursing facilities, and nonprofit assisted living facilities remain qualified for a 100% exemption if they meet all other requirements as provided above.

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

**Use of Vehicle.** A partial exemption of a motor vehicle may not be granted. A motor vehicle does not have separable portions; it is either exempt or taxable in its entirety. If a motor vehicle is used for other than incidental nonexempt use, no exemption may be granted. For example, a qualifying organization provides a motor vehicle to an employee to use in the activities of the organization. The employee also uses the motor vehicle for personal and family use beyond incidental use. The motor vehicle is taxable since it is not used exclusively for exempt purposes. If a qualifying organization provides a motor vehicle to an employee to use as transportation to and from the workplace, this personal use would not automatically preclude the exemption.

**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. A renewal application must be filed annually no sooner than the first day of the last month of the registration period or no later than the last day of the 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 (board), an appeal may be made to the Tax Equalization and Review Commission within 30 days of the final decision of the 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.