

File with Your County Assessor on or Before December 31

# Exemption Application

For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or Assisted-Living Facility  
Annual Filing Required

FORM  
451NF

Name of Owner \_\_\_\_\_ County Name \_\_\_\_\_ Tax Year \_\_\_\_\_

Name of Business if Different than Owner \_\_\_\_\_

Street or Other Mailing Address of Applicant \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Contact Name \_\_\_\_\_ Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_ Parcel Number \_\_\_\_\_

Legal Description of Real Property \_\_\_\_\_

What type of for-profit facility is the exemption being applied? (check all that apply)  
 Nursing Facility     Skilled Nursing Facility     Assisted-Living Facility

For more information on permissive exemptions, please scan the QR code.



Does this facility accept Medicaid benefits?     Yes     No

If yes, complete the information below for the most recent three-year period:

(Tax year bed calculations is Total number of beds X Number of days in tax year = Total beds for year). Please see specific instructions on reverse side for each column below.

(1) Tax Year	(2) Total # of beds for facility	(3) Total days in year	(4) Total # of beds for facility for the year (2) x (3) = (4)	(5) Total # of occupied Medicaid Beds for Year	(6) Percentage occupied of Medicaid Beds: (5) divided (4)
(7) Calculate the three year average percentage of occupied Medicaid beds for exempt purposes.	(7a) Sum of three year Percentages from (6)	(7b) Average Occupied Medicaid Beds Percentage (7a) divided by (3)			

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 \_\_\_\_\_

**Retain a copy for your records.**

### For County Assessor's Recommendation

Approval for \_\_\_\_\_%    COMMENTS: \_\_\_\_\_

Denied \_\_\_\_\_

Signature of County Assessor \_\_\_\_\_ Date \_\_\_\_\_

### For County Board of Equalization Use Only

Approved for \_\_\_\_\_%    If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

Denied \_\_\_\_\_

Signature of County Board Member \_\_\_\_\_ Date \_\_\_\_\_

**County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.**

## Instructions

**Who May File.** Any for-profit skilled nursing facility as defined in Neb. Rev. Stat. §71-429, nursing facilities as defined in Neb. Rev. Stat. §71-424 or assisted-living facilities as defined in Neb. Rev. Stat. §71-5903 that provides housing for Medicaid beneficiaries, except that the exemption amount for such property shall be a percentage of the property taxes that would otherwise be due.

**When and Where to File.** The Form 451NF must be filed **annually** on or before December 31 immediately preceding the year for which the exemption is sought with the county assessor of the county where the property is located.

**Medicaid Bed Defined.** A Medicaid bed is defined as a bed occupied by a Medicaid beneficiary.

### Tax Year Bed Calculations Instructions.

1. Tax Year. January 1 through December 31 of a specific year.
2. Total # of Beds. The total number of beds available within the facility.
3. Total days in year. Total calendar days for the tax year shown in #1.
4. Total number of beds for year. Multiple Total # of beds shown in #2 by Total days in year shown in #3.
5. Total # of Medicaid beds for Year. Add together the number of occupied Medicaid beds for each day of the calendar year. For example if occupied Medicaid beds equal 5, 3, and 4 for January 1, 2, and 3 respectively, then the total occupied Medicaid beds for those three days would be twelve. This calculation would be carried on for the remainder of the calendar year.

Note: For skilled nursing facilities and nursing facilities, please attach the last page of the DHHS State of Nebraska-Nursing Facility Assessments Report to provide the occupied Medicaid bed count for each calendar year. For assisted-living facilities, please provide supporting documentation of number of occupied Medicaid beds.

**Please do not include any Medicaid recipient personal information as documentation for this application.**

6. Percentage of Medicaid beds. Calculate by taking total # of Medicaid beds for year divided #5 divided by Total Beds for Year which equals the percentage of Medicaid beds for the tax year.
  - 7a. Calculate the three year average by summing the three year Percentages from #6.
  - 7b. Calculate the average Medicaid beds percentage by taking the sum of 7a and dividing the sum by 3 to equal the three year average percentage of Medicaid beds for the exemption percentage.

**Late Filings/Waivers.** If an organization fails to file a Form 451NF on or before December 31, it may file a Form 451NF on or before June 30 with the county assessor. The organization or society must also file a written request for a waiver of the deadline with the application. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31. The penalty may not be waived.

**Property Acquired or Converted to Exempt Use.** If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 20), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

**Appeal Procedures.** In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

**Specific Instructions.** Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption. The burden of proof lies with the organization to provide documentation that would support the exemption being approved.

The completed **451NF** must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the county board of equalization's decision to [pat.tech@nebraska.gov](mailto:pat.tech@nebraska.gov). The county assessor may make copies for the county's records.