

## Permissive Exemptions

**Who May File?** An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451 if:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is:
  - Owned by educational, religious, charitable or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable or cemetery organization;
  - Used exclusively for educational, religious, charitable, or cemetery purposes;
  - Not owned or used for financial gain or profit to 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.

**When and Where to File?** The Form 451 must be filed 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 subject to tax.