

IMPORTANT ***OCCUPATION TAX*** INFORMATION FROM THE  
LOWER REPUBLICAN NATURAL RESOURCES DISTRICT  
JANUARY 5<sup>TH</sup>, 2018

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Dear Landowners and Operators:

LB701 says that the Occupation Tax is based on the activity of irrigation and only those lands that actually receive water should be charged the tax. This applies to both surface water and ground water. The statute further states that the record owner can certify to the NRD on or before June 1 for the non-irrigation status for that particular year.

For 2018, to be exempt from the tax, you must fill out an exemption form that identifies the amount and location of acres that will not be irrigated in 2018. This form is available at the LRNRD office in Alma or on our website ***LRNRD.org***. The form must be submitted by June 1, 2018 (**no exceptions**). Ground water acres that are exempted from the tax for the particular year will receive no allocation for that year. Surface water allocations can be moved and pooled on other surface water acres without losing allocation. **If you are enrolled in a program such as EQIP, AWEP, or CREP you still need to fill out an exemption form each year it is in the program.** The district will be closely monitoring the acres being excluded from the tax and strict penalties, including loss of future allocations, will apply to anyone in violation of the exemption status.

You may have different parcels of ground you own listed under several different entities or operate ground for several different owners so be aware that this letter pertains to each and every one of those. It is the responsibility of the landowner to notify the operator of non-irrigation status.

**The Lower Republican NRD office will be accepting exemption forms starting January 9, 2018 through June 1, 2018. Or you can mail the completed form to LRNRD - PO Box 618 - Alma, NE 68920-0618.**

**No Late Exemptions will be allowed per statute deadline of June 1<sup>st</sup>.**

If you need further assistance please don't hesitate to call 1-(800)-353-1297 or (308) 928-2182.