

IMPORTANT ***Occupation Tax*** INFORMATION FROM THE
LOWER REPUBLICAN NATURAL RESOURCES DISTRICT
JANUARY 8TH, 2019

Attention all Landowners and Operators,

Occupation Tax is based on the activity of irrigation and only those lands that actually receive irrigation water should be charged the tax (Neb. Revised Statute 2-3226.05). This applies to both surface water and ground water irrigation. The statute further states that the record owner can certify to the NRD on or before June 1 of each calendar year for a parcel to have non-irrigation status.

For 2019, 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 2019. This form is available at the LRNRD office in Alma or on our website at www.lrnrd.org. *The form must be submitted by June 1, 2019 according to law and no exceptions are allowed.*

You may own different parcels of ground 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 parcels. *It is the responsibility of the landowner to notify the operator of non-irrigation status. Additionally, both the owner and operator must sign the LRNRD exemption form.*

Ground water acres that are exempted will receive no allocation for the year they are exempted. Surface water allocations are subject to the rules and regulations of the surface water district.

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 closely monitor acres being excluded from the tax. Strict penalties may apply to anyone in violation of the exemption status including loss of future allocations or loss of certified irrigated acres.

The Lower Republican NRD office will be accepting exemption forms starting January 9th, 2019 and ending June 1st, 2019. Or you can mail the completed form to LRNRD – PO Box 618 – Alma, NE 68920-0618.

No Late Exemptions will be allowed after the deadline of June 1st (NRS. § 2-3226.05).

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