

IMPORTANT **OCCUPATION TAX** INFORMATION FROM THE  
LOWER REPUBLICAN NATURAL RESOURCES DISTRICT (LRNRD)  
JANUARY 9<sup>TH</sup>, 2024

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Attention all Landowners and Operators,

For 2024, the LRNRD board of directors set the Occupation Tax rate at \$8.00 per acre. Nebraska Revised Statute 2-3226.05 states that acres classified by the county assessor as irrigated shall be subject to the Occupation Tax. This tax applies to both surface water and ground water irrigation. The Statute further states that parcel(s) can be considered non-irrigated and exempt from the tax if the Landowner submits an exemption form on or before June 1st of the calendar year. Filling out this form and submitting it to the LRNRD temporarily exempts those acres during the 2024 calendar year, but not beyond.

Enclosed is the "Temporary Exemption Occupation Tax" form that must be filled out if **you do not intend to irrigate certified irrigated ground** on a parcel location(s) in 2024. This form is also available at the LRNRD office in Alma or available to download on our website at [www.lrnrd.org](http://www.lrnrd.org). *The form must be submitted by June 1, 2024 according to law and no exceptions are allowed.*

The form requires you to identify the parcel location(s) and number of acres to be exempted. 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.*

**\*\*IMPORTANT CHANGE\*\***

- **If you are enrolled in a program such as EQIP, AWEP, or CREP you **DO NOT** need to fill out an exemption form – unless part of a field is not included in your contract to not irrigate and you want it exempted.**

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.

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 11<sup>th</sup>, 2024 and ending June 1<sup>st</sup>, 2024. Or you can mail the completed form to LRNRD – PO Box 618 – Alma, NE 68920-0618.

**No Late Exemptions can be allowed after the **deadline of June 1<sup>st</sup>**. The Lower Republican NRD is prohibited from providing an exemption from, or allowing a request for a local refund of, the occupation tax after the deadline (NRS. § 2-3226.05).**

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