

Agenda Item # 35a  
Date 1/26/22

**Debbie Churchill**  
**Dodge County Assessor's Office**  
435 North Park Avenue Room 202  
Fremont, NE 68025  
Office: (402) 727-3911 Fax: (402) 727-3913

January 26, 2022

THE CHAMBER OF COMMERCE FOUNDATION OF FREMONT  
128 E 6<sup>TH</sup> ST  
FREMONT NE 68025-5030

Re: 2022 Statement of Reaffirmation of Tax Exemption Form 451A

Good Day!

This office is in receipt of the completed Form 451A on The Chamber of Commerce Foundation of Fremont.

Based upon Nebr §77-202(1)(d) and Nebr Title 350 Chapter 40-002.03C (see enclosures), this letter is notification that the Dodge County Assessor has recommended denial of tax exempt status for 2022.

Should you have further questions or concerns, please don't hesitate to contact me.

Thank you.

*Debbie Churchill*

Debbie Churchill  
Assessor

File with Your County Assessor on or Before December 31

# Statement of Reaffirmation of Tax Exemption for Use When Applying for Continued Exemption by Qualifying Organizations

FORM  
451A

Failure to properly complete or timely file this statement will result in a denial of the exemption.

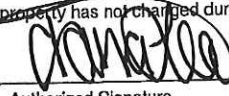
Name of Organization <b>THE CHAMBER OF COMMERCE FOUNDATION OF FREMONT</b>	County Name <b>DODGE</b>	Tax Year <b>2022</b>
Name of Business, if Different than Organization	State Where Incorporated <b>NEBRASKA</b>	
Name of Owner of Property	Parcel ID Number <b>270002275</b>	
Street or Other Mailing Address of Applicant <b>128 E 6TH ST</b>	Contact Name <b>TARA LEA</b>	Phone Number <b>402-721-2641</b>
	City <b>FREMONT</b>	State <b>NE</b>
	Zip Code <b>68025</b>	Email Address <b>tara@fremontne.org</b>

Type of Ownership  
 Agricultural and Horticultural Society   
 Educational Organization   
 Religious Organization   
 Charitable Organization

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:  
**270002275: OT ALL ALLEY E LOT 6 BLK 124**

*Denied you 2022 based on Neb § 77-202 (1d) and Neb Reg 40-002-03C.*

I hereby state that I am the authorized representative of the organization owning the property described above and that the use of this property has not changed during the previous year.

**sign here**  **PRESIDENT / CEO** **12/22/21**  
Authorized Signature Title Date

Retain a copy for your records.

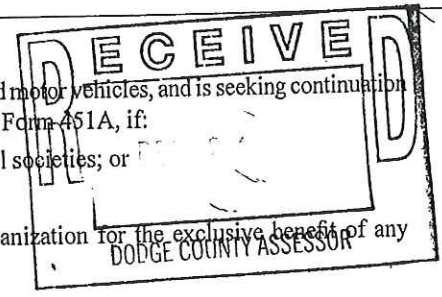
**For County Assessor's Use Only**

**12-21-2021** **Shbbie Churchill**  
Date Received County Assessor's Signature

### Instructions

**Who May File.** An organization that owns real or tangible personal property, except licensed motor vehicles, and is seeking continuation of a property tax exemption must file this Statement of Reaffirmation of Tax Exemption, Form 451A, if:

- The property is owned by and used exclusively for agricultural and horticultural societies; or
- The property is:
  - Owned by educational, religious, or charitable organizations, or any organization for the exclusive benefit of any educational, religious, or charitable;
  - Used exclusively for educational, religious, or charitable;
  - 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.



**copy**

An organization must file an exemption application, Form 451, if new property is acquired or if the property is converted to exempt use.  
**When And Where To File.** The Form 451A must be filed on or before December 31 prior to each intervening year, those years not evenly divisible by four, with the county assessor of the county where the property is subject to tax.

**Late Filings/Waivers.** If an organization fails to file a Form 451A on or before December 31, it may file the Form 451A on or before June 30, with the county assessor, to maintain the tax exempt status of the property. Filing by this date nullifies any previous action by the county board of equalization denying the exempt status. If a late filing is made, the county assessor must assess a penalty against the organization in the amount of 10% of the tax that would have been assessed had the statement not been filed or \$100, whichever is less, for each calendar month or fraction thereof for which the filing of the statement missed the December 31 deadline. The penalty may not be waived.

**Specific Instructions.** The completed Form 451A must be retained by the county assessor.



Ms. Debbie Churchill  
Dodge County Assessor  
435 North Park Avenue Room #202  
Fremont, NE 68025

December 16, 2021

Assessor Churchill:

Thank you for your letter regarding justifying the continuation of tax exemption status for the Fremont Area Chamber of Commerce Foundation of Fremont. We appreciate the opportunity to share more information about our organization. The Chamber Foundation is a charitable organization founded in 1990 to advocate the interest of the Fremont Area in providing support for the educational, cultural and civic undertakings in the Fremont area through the support of projects of the Fremont Area Chamber and other business-related endeavors. The Chamber of Commerce Foundations is identified as an educational charitable property. The Chamber of Commerce Foundation of the Fremont Area selects and supports projects that:

- Promote and enhance leadership, individual involvement, and community development. Providing our business members with educational sessions, workshops, information and initiatives which inform them on the means and ways to be more successful. Including Leadership Fremont for adults and Youth Leadership Academy for high school juniors. The Chamber's conference room is used for workshops, seminars, trainings, lunch & learns, informative meetings, etc. The participants in the classes or session then take their knowledge to the community and use their skills to make Fremont a better place to live, work and play.
- The Chamber holds monthly meetings for our volunteer councils which, in turn, educate the public about initiatives which strengthen our agriculture community, provide leadership opportunities for all Chamber members, advocate when needed on behalf of our membership, and improve the quality of life for our community.
- Promote economic growth and area employment opportunities. Chamber member businesses that do not have a brick and mortar establishment often use the small conference room at the Chamber to conduct job interviews. Chamber Staff works to inform workforce about jobs available and companies hiring. The Foundation also work closely with the school systems to educate students about what Fremont businesses manufacture, produce and supply, as well as the careers and experience needed to work for these businesses.
- Provide for advancement and understanding of economic principles and career alternatives. The Chamber team works closely with community leaders, including city, county, civic, philanthropic, educational, medical, and state representatives, about the economic needs and status of our residents, their employment, and the businesses which support Fremont's ongoing vitality. Bringing together the public with career opportunities available.
- There is never a fee charged for members who would like to use the conference room in the building. The conference room has been used by the public for various meetings or groups.

I hope this will suffice for the information you were looking for. Please don't hesitate to reach out if you have additional questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Tara Lea".

Tara Lea  
Executive Director  
Fremont Area Chamber of Commerce

FREMONT  
*Here We Grow*

FREMONT AREA CHAMBER OF COMMERCE

128 East Sixth Street Fremont, NE 68025 402.721.2641 FAX 402.721.9359 www.fremontne.org

**77-202. Property taxable; exemptions enumerated.** (1) The following property shall be exempt from property taxes:

(a) Property of the state and its governmental subdivisions to the extent used or being developed for use by the state or governmental subdivision for a public purpose. For purposes of this subdivision:

(i) Property of the state and its governmental subdivisions means (A) property held in fee title by the state or a governmental subdivision or (B) property beneficially owned by the state or a governmental subdivision in that it is used for a public purpose and is being acquired under a lease-purchase agreement, financing lease, or other instrument which provides for transfer of legal title to the property to the state or a governmental subdivision upon payment of all amounts due thereunder. If the property to be beneficially owned by a governmental subdivision has a total acquisition cost that exceeds the threshold amount or will be used as the site of a public building with a total estimated construction cost that exceeds the threshold amount, then such property shall qualify for an exemption under this section only if the question of acquiring such property or constructing such public building has been submitted at a primary, general, or special election held within the governmental subdivision and has been approved by the voters of the governmental subdivision. For purposes

of this subdivision, threshold amount means the greater of fifty thousand dollars or six-tenths of one percent of the total actual value of real and personal property of the governmental subdivision that will beneficially own the property as of the end of the governmental subdivision's prior fiscal year; and

(ii) Public purpose means use of the property (A) to provide public services with or without cost to the recipient, including the general operation of government, public education, public safety, transportation, public works, civil and criminal justice, public health and welfare, developments by a public housing authority, parks, culture, recreation, community development, and cemetery purposes, or (B) to carry out the duties and responsibilities conferred by law with or without consideration. Public purpose does not include leasing of property to a private party unless the lease of the property is at fair market value for a public purpose. Leases of property by a public housing authority to low-income individuals as a place of residence are for the authority's public purpose;

(b) Unleased property of the state or its governmental subdivisions which is not being used or developed for use for a public purpose but upon which a payment in lieu of taxes is paid for public safety, rescue, and emergency services and road or street construction or maintenance services to all governmental units providing such services to the property. Except as provided in Article VIII, section 11, of the Constitution of Nebraska, the payment in lieu of taxes shall be based on the proportionate share of the cost of providing public safety, rescue, or emergency services and road or street construction or maintenance services unless a general policy is adopted by the governing body of the governmental subdivision providing such services which provides for a different method of determining the amount of the payment in lieu of taxes. The governing body may adopt a general policy by ordinance or resolution for determining the amount of payment in lieu of taxes by majority vote after a hearing on the ordinance or resolution. Such ordinance or resolution shall nevertheless result in an equitable contribution for the cost of providing such services to the exempt property;

(c) Property owned by and used exclusively for agricultural and horticultural societies;

(d) Property owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any such educational, religious, charitable, or cemetery organization, and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not (i) owned or used for financial gain or profit to either the owner or user, (ii) used for the sale of alcoholic liquors for more than twenty hours per week, or (iii) owned or used by an organization which discriminates in membership or employment based on race, color, or national origin. For purposes of this subdivision, educational organization means (A) an institution operated exclusively for the purpose of offering regular courses with systematic instruction in academic, vocational, or technical subjects or assisting students through services relating to the origination, processing, or guarantying of federally reinsured student loans for higher education or (B) a museum or historical society operated exclusively for the benefit and education of the public. For purposes of this subdivision, charitable organization includes an organization operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons and a fraternal benefit society organized and licensed under sections [44-1072](#) to [44-10,109](#); and

**Title 350 – Nebraska Department of Revenue, Property Assessment Division  
Chapter 40 – Property Tax Exemption Regulations**

REG-40-001 PURPOSE

These regulations govern property tax exemptions of certain real and personal property as authorized by the Constitution and laws of the State of Nebraska.

Neb. Rev. Stat. §§ 77-202, and 77-702.

REG-40-002 GENERAL RULES APPLICABLE TO PROPERTY TAX EXEMPTIONS

002.01 All property in the State is subject to property tax unless an exemption is mandated or permitted by the Nebraska Constitution and enabling legislation is adopted by the Legislature. Federal law may supersede the Nebraska Constitution with regard to taxation of property owned by the federal government or its agencies or instrumentalities.

002.02 Property tax exemptions are to be strictly construed and the burden of proof is on the party seeking an exemption to show that the property is eligible for exemption. Property tax exemptions may be allowed based on the inherent nature of the property, the ownership of the property, the use of the property, or a combination of these factors.

**002.03 The following property is exempt from property taxes:**

**002.03A Property owned by the state and its governmental subdivisions that is used or being developed for use for a public purpose. See Chapter 15, Property Owned by the State and Governmental Subdivisions Regulations;**

**002.03B Property owned by and used exclusively for agricultural and horticultural societies;**

**002.03C Property owned by educational, religious, charitable, or cemetery organizations or any organization created for the exclusive benefit of any qualified organization, and used exclusively for educational, religious, charitable, or cemetery purposes. The property cannot be (1) owned or used for financial gain or profit to either the owner or user, (2) used for the sale of alcoholic liquors for more than 20 hours per week, or (3) owned or used by an organization which discriminates in membership or employment based on race, color, or national origin;**

002.03D Household goods and personal effects not owned or used for financial gain or profit to either the owner or user;

002.03E The increased value of land by reason of shade and ornamental trees planted along the highway;

002.03F Non-depreciable tangible personal property;

002.03G Motor vehicles required to be registered for operation on the highways of this state;

002.03H Business and agricultural inventory which includes personal property owned for purposes of leasing or renting the property to others for financial gain only if the personal property (1) is leased or rented 30 days or less, in the ordinary course of business, (2) may be returned at the option of the lessee or renter at any time, and (3) is considered household goods or personal effects if owned by an individual;

**77-202.04. Property taxable; exempt status; delivery of copy of final decision; appeal; failure to give notice; effect.** (1) Notice of a county board of equalization's decision granting or denying an application for exemption from taxation for real or tangible personal property shall be mailed or delivered to the applicant and the county assessor by the county clerk within seven days after the date of the board's decision. Persons, corporations, or organizations may appeal denial of an application for exemption by a county board of equalization. Only the county assessor, the Tax Commissioner, or the Property Tax Administrator may appeal the granting of such an exemption by a county board of equalization. Appeals pursuant to this section shall be made to the Tax Equalization and Review Commission in accordance with section 77-5013 within thirty days after the decision of the county board of equalization. The Tax Commissioner or Property Tax Administrator may in his or her discretion intervene in any such appeal pursuant to this section within thirty days after notice by the Tax Equalization and Review Commission that an appeal has been filed pursuant to this section. If the county assessor, Tax Commissioner, or Property Tax Administrator appeals a county board of equalization's final decision granting an exemption from property taxation, the person, corporation, or organization granted such exemption by the county board of equalization shall be made a party to the appeal and shall be issued a notice of the appeal by the Tax Equalization and Review Commission within thirty days after the appeal is filed.

(2) A copy of the final decision by a county board of equalization shall be delivered electronically to the Tax Commissioner and the Property Tax Administrator within seven days after the date of the board's decision. The Tax Commissioner or the Property Tax Administrator shall have thirty days after the final decision to appeal the decision.

(3) Any owner may petition the Tax Equalization and Review Commission in accordance with section 77-5013, on or before December 31 of each year, to determine the taxable status of real property for that year if a failure to give notice as prescribed by this section prevented timely filing of a protest or appeal provided for in sections 77-202 to 77-202.25.

Source: Laws 1963, c. 441, § 4, p. 1461; Laws 1969, c. 642, § 1, p. 2556; Laws 1995, LB490, § 31; Laws 1997, LB271, § 43; Laws 2000, LB968, § 29; Laws 2004, LB973, § 8; Laws 2005, LB15, § 3; Laws 2007, LB334, § 18; Laws 2010, LB877, § 1; Laws 2011, LB384, § 3.

#### **Annotations**

This section delineates who may appeal from the decision of the county board of equalization on a tax exemption determination and applies regardless of whether the appeal was by petition in error. *McClellan v. Board of Equal. of Douglas Cty.*, 275 Neb. 581, 748 N.W.2d 66 (2008).

A taxpayer who has sought and has been denied exemption under section 77-202.01 and who does not appeal pursuant to this section may not thereafter pay the tax and seek a refund under section 77-1736.10. *Campus Lt. Hse. Min. v. Buffalo Cty. Bd. of Equal.*, 225 Neb. 271, 404 N.W.2d 46 (1987).

Giving notice of appeal and filing appeal bond must be completed within twenty days following board decision. *United Way of the Midlands v. Douglas County Board of Equalization*, 199 Neb. 323, 259 N.W.2d 270 (1977).

An appeal from a tax exemption may be taken pursuant to this section only. *Bemis v. Board of Equalization of Douglas County*, 197 Neb. 175, 247 N.W.2d 447 (1976).