

Agenda Item # 35b  
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

AUTISM CENTER OF NEBRASKA INC  
% SENDGRAFF BUILDING CORP  
9012 Q ST  
OMAHA NE 68127

Re: 2022 Exemption Application 451

Good Day!

This office is in receipt of the completed Form 451 on the Autism Center of Nebraska Inc.

Based upon Nebr §77-202(1)(d) and Nebr Title 350 Chapter 40-005.02 (see enclosures), this letter is notification that the Dodge County Assessor has recommended denial of tax exempt status for 2022, on the Real Property located at 1139 E 16<sup>th</sup> St, Fremont NE.

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

Thank you.



Debbie Churchill  
Assessor

File with Your County Assessor on or Before December 31

# Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read Instructions on reverse side.

FORM 451

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

Name of Organization <b>Autism Center of Nebraska, Inc.</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 <b>Sendgraft Building Corp</b>	Value of Real Property <b>\$ unknown</b>	Value of Personal Property <b>\$5,000</b>	Parcel ID Number <b>1139 E 16th St. Fremont</b>
Street or Other Mailing Address of Applicant <b>9012 Q Street</b>		Contact Name <b>Richard Lowery</b>	Phone Number <b>402-315-1007</b>
City <b>Omaha,</b>	State <b>NE</b>	Zip Code <b>68127</b>	Email Address <b>rlowery@ACNomaha.org</b>
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input checked="" type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization			

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Leslie Bishop Hartung	President & CEO	9012 Q Street, Omaha, NE 68127
Richard Lowery	CFO	9012 Q Street, Omaha, NE 68127

**COPY**

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:  
 Personal property at this leased location consists of but is not limited to:  
 -normal office furnishings such as desks, chairs, files, computers, office supplies, etc.  
 -arts & craft supplies, educational materials and other items needed to operate a day program for individuals with autism and other developmental disabilities.

Property described above is used in the following exempt category (please mark the applicable boxes):

Agricultural and Horticultural Society  
 Educational  
 Religious  
 Charitable  
 Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:  
 To serve as office space for ACN staff and as a workshop where clients can create various arts & crafts.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? .....  YES    NO

Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals?  YES    NO

Is a portion of the property used for the sale of alcoholic beverages? .....  YES    NO

If Yes, state the number of hours per week \_\_\_\_\_

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ...  YES    NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

**sign here**   Richard F. Lowery   cfo   12/29/2021  
 Authorized Signature   Title   Date

Retain a copy for your records.

**For County Assessor's Recommendation**

Approval    Approval of a Portion    Denied

COMMENTS: Does not meet ownership requirements as shown in Nebr. Reg. 40-005.02 (see attached).

Sabbie Churchill   12-30-2021  
 Signature of County Assessor   Date

**For County Board of Equalization Use Only**

Approved    Approval of a Portion    Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

\_\_\_\_\_  
 Signature of County Board Member   Date

**County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.**



**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



## REG-40-005 EDUCATIONAL, RELIGIOUS, CHARITABLE, AND CEMETERY PROPERTY TAX EXEMPTIONS

005.01 A five part statutory test is used to determine eligibility for educational, religious, charitable, and cemetery property tax exemptions. The five mandated criteria are ownership, exclusive use, no financial gain or profit, restricted alcoholic liquor sales, and prohibited discrimination. The property must meet all five criteria for the exemption to be allowed.

An organization need not be established solely for educational, religious, charitable, or cemetery purposes; it may be established for a combination of two or more of the exempt uses. For example, a religious organization may own a cemetery or an educational organization which also provides religious activities.

005.01A Educational organization means an institution operated exclusively for the purpose of offering regular courses with systematic instruction in academic, vocational, or technical subjects, or an organization that assists students relating to the origination, processing, or guaranteeing of federally-insured student loans for higher education.

005.01A(1) Educational organization also means a museum or historical society operated exclusively for the benefit and education of the public.

005.01B Religious organization means an organization whose purpose is the dedication to, or profession of, a sectarian creed and belief in a divine or superhuman power, or powers, to be obeyed or worshipped, or the furtherance and enrichment of spiritual faith involving a code of ethics and a spiritual philosophy.

005.01C Charitable organization means an organization operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons.

005.01D Cemetery organization means an organization whose purpose is to maintain areas formally set apart for the interment of human dead.

005.02 Ownership, except for motor vehicles, means the property must be owned by an educational, religious, charitable, cemetery organization, or any organization for the exclusive benefit of the educational, religious, charitable, or cemetery organization. Ownership also means the right to sell, lease, use, give away, or enter the property and the right to refuse to do any of these. All rights may or may not be vested in one owner or interest holder.

005.03 Exclusive use means the property must be used exclusively for religious, educational, charitable, or cemetery purposes. The property need not be used solely for one of the four categories of exempt use, but may be used for a combination of exempt uses. For purposes of this regulation, the term exclusive use means the predominant or primary use of the property as opposed to incidental use. The exemption will not be lost if the property is used in an incidental manner as long as the predominant or primary use of the property is for one or more of the exempt uses.

005.03A If the property, when considered as a whole, is not used exclusively for exempt purposes, but the property has a separate and distinct exempt use portion, an exemption for the value of the portion used for exempt purposes will be allowed. No exemption for a portion of the property is allowed where the exempt and nonexempt uses are commingled and the property, when considered as a whole, is not used exclusively for exempt purposes. Property which is vacant and unused for any purpose is not entitled to an exemption.

005.03B An organization claiming a property tax exemption has the burden of establishing that the property is used exclusively for exempt purposes. The following is a list of factors to be considered in determining if the organization is allowed the tax exemption in whole or in part.