

Agenda Item # 26
Date 1-30-2019

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

RECEIVED
2019 JAN 24 PM 4:17
DODGE COUNTY, NEBRASKA
FRED MYTTY, COUNTY CLERK

January 24, 2019

Dodge County Board of Equalization
Dodge County Courthouse

Re: 2019 Permissive Exemption Certification Letter for Tax-Exempt Status

Chairman Missel and Honorable Supervisors:

Pursuant to State Statute 77-202.01, as Assessor for Dodge County, I certify to the Dodge County Board of Equalization that the two new Exemption Applications (Form 451) shown below meet State requirements for tax-exempt status. I recommend the exemptions for tax year 2019.

270002926 - Grace Presbyterian Church
OT E22'N100' Lot 3 Blk 143
109 E 6th St, Fremont, NE 68025
(Upper level 15% rented out - recommend 85% approval of both Land & Improvement)

270077007 - Ministerio Internacional Dios Es Amor Inc
Lot 10 Blk 3 Village of Dodge
337 2nd St, Dodge, NE 68633
(Recommend approval with a \$100 late-filing penalty)

Two additional new 2019 Exemption Applications (VSL Hooper LLC and Fremont Airboat Club) also require an Assessor recommendation and Board approval. However, because further information has been requested, no decision can be rendered at this time,

Sincerely,



Debbie Churchill
Dodge County Assessor
(402) 727-3918

Enc: Two New 2019 Exemption Applications Form 451

NEW

File with
Your County
Assessor

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 <i>Grace Presbyterian Church</i>		County Name <i>Dodge</i>	Tax Year <i>2019</i>
Name of Owner of Property <i>Grace Presbyterian Church</i>		State Where Incorporated <i>NE</i>	
Street or Other Mailing Address of Applicant <i>109 E 6th St</i>		Total Actual Value of Real and Personal Property <i>\$ 100,000</i>	Parcel ID Number <i>27000 2926</i>
City <i>Fremont</i>	State <i>NE</i>	Zip Code <i>68025</i>	Contact Name <i>Peter Jacobus</i>
Phone Number <i>402-630-2011</i>			

Type of Ownership

Agricultural and Horticultural Society Educational Organization Religious Organization Charitable Organization Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
<i>Kyle McMillan</i>	<i>Pastor</i>	<i>109 E 6th St Fremont NE 68025</i>
<i>Eric Blick</i>	<i>Elder</i>	<i>109 E 6th St Fremont NE 68025</i>

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

OT E 22' N 100' Lot 3 BIK 143



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 use of the property:

*85% Church office space - 1st floor is into church office space
15% Rented space on 2nd level to part-time photographer*

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 or owner or organization making exclusive use of the property? 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 *[Signature]* Authorized Signature *Finance Director* Title *12/31/18* Date

Retain a copy for your records.

For County Assessor's Recommendation

Approval Approval of a Portion Denial

COMMENTS: *Approve 85% of land + 85% Impr. Remaining 15% rented.*

[Signature] Signature of County Assessor *12-31-18* Date

For County Board of Equalization Use Only

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.

Approved Approval of a Portion Denied

COMMENTS: _____

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.

NEW

File with Your County Assessor

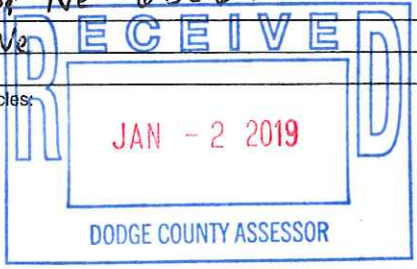
Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations

FORM 451

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

Name of Organization: Ministerio Internacional Dios Es Amor Inc. County Name: Dodge. Tax Year: 2019. Name of Owner of Property: Rudy De Leon. State Where Incorporated: NEBRASKA. Street or Other Mailing Address of Applicant: 337 2nd St. Total Actual Value of Real and Personal Property: \$. Parcel ID Number: 270077007. City: Dodge. State: Ne. Zip Code: 68633. Contact Name: Susie RECINOS. Phone Number: 402-871-1607.

Table with 3 columns: Name, Title of Officers, Directors, or Partners, and Address, City, State, Zip Code. Rudy De Leon, Pastor, 803 E 17th St Schuyler Ne 68661. Santos B. Bordonex, Pastor, 803 E 17th St Schuyler Ne.



Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles: LOT 10 BLK 3 Village of Dodge.

Property described above is used in the following exempt category (please mark the applicable boxes): [] Agricultural and Horticultural Society [] Educational [X] Religious [] Charitable [] Cemetery

Give a detailed description of the use of the property: Church use.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions. Is all of the property used exclusively as described above? [X] YES [] NO. Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? [] YES [X] NO. Is a portion of the property used for the sale of alcoholic beverages? [] YES [X] 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 [X] 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 Authorized Signature: [Signature] Title: ministro Date: 1-2-19

Retain a copy for your records.

For County Assessor's Recommendation. [X] Approval [] Approval of a Portion [] Denial. COMMENTS: Approve for 2019 w/ \$100 late Penalty. Signature of County Assessor: Sebbie Churchiel Date: 1-2-19

For County Board of Equalization Use Only. 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. [] Approved [] Approval of a Portion [] Denied. COMMENTS: 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.

NOTICE OF PUBLIC HEARING

A Public Hearing of the Dodge County Board of Equalization will be held on February 13, 2019 at 10:05 A.M. in the County Board Room #301, 3rd floor of the Courthouse located at 435 N. Park, Fremont Nebraska to hear testimony of support, opposition, suggestions or observations with regards to the tax exemption status of the following: partial exemption to Grace Presbyterian Church on O.T. E22' N100' Lt 3 Blk 143 (109 E 6th St, Fremont) Questions may be directed to the County Assessor at 402-727-3918.

Fred Mytty
Dodge County Clerk

NOTICE OF PUBLIC HEARING

A Public Hearing of the Dodge County Board of Equalization will be held on February 13, 2019 at 10:10 A.M. in the County Board Room #301, 3rd floor of the Courthouse located at 435 N. Park, Fremont Nebraska to hear testimony of support, opposition, suggestions or observations with regards to the tax exemption status of the following: Ministerio Internacional Dios Es Amor Inc. on Lot 10 Blk 3 (337 2nd St, Village of Dodge). Questions may be directed to the County Assessor at 402-727-3918.

Fred Mytty
Dodge County Clerk