

Agenda Item # 30
Date 3/9/22

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

March 9, 2022

LIFEGATE CHURCH
% ROBERT WILSON
15555 WEST DODGE RD
OMAHA NE 68054-0000

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

Good Day!

This letter serves to provide you with the current status of the above application for tax exempt status for 2022.

1. The application for Lifegate Church was received in the Dodge County Assessor's Office on January 6, 2022.
2. The filing deadline was December 31, 2021.
3. Per my email to you dated February 8, 2020 (enclosed), and according to Nebr Title 350, Chapter 40, Reg 40-006.01C (enclosed), the organization filing a late application must request in writing a late waiver from the County Board of Equalization, to allow the County Assessor to process said application. To date, no such correspondence was received.
4. Per the Board's decision at the meeting held on March 9, 2022, the recommendation of the Assessor was accepted, and the application for tax exempt status for 2022 has been denied.

Should you have further questions or concerns, please do not hesitate to contact me.

Thank you.



Debbie Churchill
Assessor

Enclosures

COPY

FW: 2022 Permissive Exemption Form 451A for Lifegate Church - Message (HTML)



FILE MESSAGE



Tue 2/8/2022 4:25 PM

Debbie Churchill <debbie.churchill@dodgecounty.ne.gov>

FW: 2022 Permissive Exemption Form 451A for Lifegate Church

To: AP@dlacoverlifegate.com

This message was sent with High importance.

Message REG 40 LATE FILED - WAIVER LETTER - PENALTY.pdf (2 MB)

Good Day!

Per Nebraska Reg 40 (see attached), any organization filing a late Form 451A MUST send a letter to the County Board requesting a waiver of the December 31 deadline, in order for the County Assessor to consider said application.

Please submit such request ASAP to the Dodge County Clerk, 435 N Park Ave Rm 102, Fremont NE 68025.

Don't hesitate to contact me with questions or concerns. Thank you

Debbie Churchill
Dodge County Assessor

Dodge County Assessor's Office: 435 N Park Ave Rm 202, Fremont NE 68025

PH: (402) 727-3918 | FAX: (402) 727-3913

Dodge County Assessment Website: <https://dodge.nebraskaassessors.com>

Dodge County Assessment GIS Website: <https://dodge.gworks.com>

Dodge County Website: <https://dodgecounty.nebraska.gov>

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006.01C If an organization or society fails to timely file an exemption application for real or personal property, other than motor vehicles, it may, on or before June 30, apply to the county assessor. With the application, the organization or society must also file a request in writing to the county board of equalization for a waiver so that the county assessor may consider the application. If the county board of equalization finds that good cause exists for the failure to meet the filing deadline, the request for waiver must be granted. The county assessor will process the application for exemption, and must assess a penalty against the property for 10% of the tax that would have been due or \$100, whichever is less, for each month

Nebraska Department of Revenue
Property Assessment Division

Title 350, Chapter 40, Rev. 7/3/2013
Property Tax Exemption Regulations

or part of the month past December 31. Failure to file a completed application and request for waiver on or before June 30 is a waiver of the exemption for that year.

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 LIFEGATE CHURCH		County Name DODGE	Tax Year 2022
Name of Business, If Different than Organization		State Where Incorporated NEBRASKA	
Name of Owner of Property		Parcel ID Number 270061117	
Street or Other Mailing Address of Applicant 15555 WEST DODGE RD		Contact Name Laren Larson	Phone Number 402-861-9225 - Fax?
City OMAHA	State NE	Zip Code 68154	Email Address AD@discoverlifegate.com
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational Organization <input checked="" type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization			

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

270061117: TL 40 .63A (CHURCH), TL74 .22A (PARKING LOT), TL86 .89A (PARKING LOT), TL89 1.03A IN 10-17-8
Recommend Denial of Late App Due to Lack of Letter to Board

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

Authorized Signature

Title

Date

FINANCE DIRECTOR

1-5-2022

Retain a copy for your records.

RECEIVED	For County Assessor's Use Only	
	Date Received <i>1-6-2022</i>	County Assessor's Signature <i>Shbbie Churchill</i>

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:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is:
 - a. Owned by educational, religious, or charitable organizations, or any organization for the exclusive benefit of any educational, religious, or charitable;
 - b. Used exclusively for educational, religious, or charitable;
 - c. Not owned or used for financial gain or profit to either the owner or user;
 - d. Not used for the sale of alcoholic beverages for more than 20 hours per week; AND
 - e. Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

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.