

**Lori Welbes**

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**From:** Dodge County Clerk  
**Sent:** Thursday, October 13, 2022 10:56 AM  
**To:** Lori Welbes  
**Subject:** FW: Dodge County Permissive Exemptions  
**Attachments:** 27 Dodge\_451 forms -10.6.pdf

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**From:** Williams, Debra <Debra.Williams@nebraska.gov>  
**Sent:** Thursday, October 13, 2022 10:44 AM  
**To:** Bob Missel <bmissel@dodgecountyne.gov>; Dodge County Attorney <dca@dodgecountyne.gov>; Debbie Churchill <assessor@dodgecountyne.gov>  
**Cc:** Dodge County Clerk <clerk@dodgecountyne.gov>  
**Subject:** Dodge County Permissive Exemptions



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Debra.Williams@nebraska.gov

Supervisor Missel, Ms. Churchill, and Ms. Sopinski,

I am emailing in regard to the three permissive exemption applications, [Form 451](#), (applications) that were recently approved at the October 5, 2022 meeting of the Dodge County Board of Supervisors (Board). These applications were filed for the following organizations: Fremont Area Habitat of Humanity, Ministerio Internacional Dios Es Amor Inc, and the Howells-Dodge Educational Facilities Leasing Corporation. The applications for these organizations are attached for your reference.

For the following reasons, I request that the Board please reconsider and reverse their decisions to grant permissive exemptions for these organization applications.

Regarding the applications for the Fremont Area Habitat of Humanity and the Ministerio Internacional Dios Es Amor Inc., the Board did not act on these applications until October 5, 2022, even though they were marked as timely received in December 2021. Pursuant to [Neb. Rev. Stat. § 77-202.02](#), the Board was to act on these applications between February 1 and June 1 after providing a ten days' notice of the hearings. Because the Board did not timely act on these applications, the Board's actions are moot, and the property for these organizations is taxable in tax year 2022.

Both organizations will have to file a new application on or before December 31, 2022 for a permissive exemption to be considered for tax year 2023.

As for the application filed by the Howells-Dodge Educational Facilities Leasing Corporation, this application was not timely received in the county assessor's office and was not completed in its entirety as a legal description was not attached. Accordingly, this application should have been denied. [Neb. Rev. Stat. § 77-202.01\(2\)](#) states that for an organization to file an application after December 31, a written request must be made to file late and such late application must be filed on or before June 30. In this matter, the application was filed on July 1, 2022. Here again, the Board did not act on the application until October 5<sup>th</sup>, outside of the statutorily required date of on or before August 15, 2022, in [Neb. Rev. Stat. § 77-202.02](#) for the board to consider late applications. Therefore, this property is also taxable for 2022. This application could be considered as filed for tax year 2023 since it was filed before December 31, 2022. Be aware that before considering this application for 2023, the Board must meet between February 1 and June 1, 2023 after providing a ten days' notice of the hearings to consider this and any permissive exemption applications.

Please let me know if you have any questions regarding these matters.

Best regards,  
Debra

**Debra Williams**  
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