

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

March 1, 2024

DODGE COUNTY BOARD OF EQUALIZATION  
DODGE COUNTY COURTHOUSE

Re: 2024 Certification for Tax Exempt Status  
Permissive Exemption Applications (Form 451)

Chairman Missel and Honorable Supervisors:

The 2024 Permissive Exemption applications Form 451 have been reviewed. There were 210 stand-alone applications filed from 93 organizations. Please reference the attached spreadsheet for detailed information.

As Assessor for Dodge County, Nebraska, per Nebr State Statute §77-202.01, I certify to the Dodge County Board of Equalization the following:

- 1) For the 202 stand-alone applications meeting State requirements for tax-exempt status, I recommend approval for 2024.
- 2) For the one (1) stand-alone application meeting State requirements for tax-exempt status but having filed two (2) months late, upon approval by the Board to grant a waiver of the filing deadline as requested by the letter attached to their application, I recommend approval for 2024 with a \$200 penalty, which cannot be waived or reduced (Nebr REG 40-006.03; 40-006.03A).
- 3) For the seven (7) stand-alone applications not meeting State requirements for tax-exempt status, I recommend denial for 2024. (Nebr REG 40).

In addition, one (1) organization did NOT submit Form 451 for 2024 and will receive a Valuation Notice in June.

Sincerely,



Debbie Churchill  
Dodge County Assessor

Attached: Spreadsheet of 2024 Permissive Exemption Applications (Form 451)