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May 16, 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 attached spreadsheet from the State of Nebraska Property Assessment Division, is divided into three sections:

- (1) **YELLOW**: Forms 451 needing corrections; exemption recommendation remains the same; Board acts on amended applications
- (2) **BLUE**: Forms 451 needing additional information; exemption recommendation remains the same; NO Board action required
- (3) **GREEN**: Forms 451 needing additional information; exemption recommendation amended; Board acts on amended recommendations

The 2024 Permissive Exemption application Form 451 for The Salvation Army (Parcel 270001820) is **NOT** a part of the State's spreadsheet and was initially denied as a vacant lot held for "future" expansion. However, after my phone call with the Salvation Army and a discussion as to what the lot is currently used for, I am amending my recommendation from "Denied" to "Approved".

Sincerely,



Debbie Churchill  
Dodge County Assessor

Attached: 2024 Spreadsheet from the State of Nebraska Property Assessment Division

PERMISSIVE EXEMPTIONS BACK TO DODGE COUNTY FOR REVIEW  
APPROVED BY BOE ON MAY 1, 2024

ORGANIZATION NAME	PARCEL #	PDF PG #	REASON	REHEARING WITH THE BOE
Calvary Baptist Church	270014308	1	No legal description and Tax Year on application is 2023	YES - Wednesday, May 29, 2024
Calvary Baptist Church	270014315	2	Incomplete application. No legal description, type of organization and property use boxes not checked, and Tax Year on application is 2023	YES - Wednesday, May 29, 2024
Calvary Baptist Church	270132027	4	No legal description and Tax Year on application is 2023	YES - Wednesday, May 29, 2024
Calvary Baptist Church	270014301	5	No legal description and Tax Year on application is 2023	YES - Wednesday, May 29, 2024
Chamber of Commerce Foundation of Fremont	270002275	6	Incorrect tax year.	YES - Wednesday, May 29, 2024
First Lutheran Church	270135860	43	Tax year incorrect; Daycare questions: (1) Is there a curriculum? <b>Yes, there is a curriculum to teach the appropriate info for each age group;</b> (2) Does the daycare accept governmental subsidies? <b>Yes;</b> (3) Is scholarship money available? <b>There is a Tuition Assistance Program to help w/Daycare, but not academics;</b> (4) If someone is not able to pay, can the children still attend? <b>Yes, if a parent(s) are struggling, they can use part of the Tuition Assistance Program while they get back on their feet</b>	YES - Wednesday, May 29, 2024
Fremont Area Habitat for Humanity	270007770	53	Incorrect tax year.	YES - Wednesday, May 29, 2024
Fremont Area Habitat for Humanity	270005026	61	Incorrect tax year.	YES - Wednesday, May 29, 2024
Fremont Area Habitat for Humanity	270043673	69	Incorrect tax year.	YES - Wednesday, May 29, 2024
Fremont Area Habitat for Humanity	270004396	77	Incorrect tax year.	YES - Wednesday, May 29, 2024
Fremont Area Habitat for Humanity	270032011	69	Incorrect tax year.	YES - Wednesday, May 29, 2024
Fremont Area Habitat for Humanity	270024668	77	Incorrect tax year.	YES - Wednesday, May 29, 2024

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ORGANIZATION NAME	PARCEL #	PDF PG #	REASON	REHEARING WITH THE BOE
Care Corp Inc	270001960	8	Is there a fee schedule for payment or all services provided to those in need free of charge? <b>Per the CEO of Care Corp services provided free of charge to those in need</b>	<b>NO</b> - Additional information requested by PAD
First Baptist Church	270132069	33	Confirm pastor lives in parsonage. <b>Spoke w/church secretary &amp; confirmed head pastor currently resides in parsonage; they could supply our office w/pastor's driver's license, contract showing he is the head pastor, and utility bills, but I stated her verification was sufficient</b>	<b>NO</b> - Additional information requested by PAD
Fremont Opera House	270132356	85	(1) How is this used for arts programming and education? <b>Middle School Arts Camp; Community Plays, Nebraska Arts Council, Writing Competitions, Art Events, New Writers, Historical Tours of the Opera House, Middle School Camp (scholarships available), and much more;</b> (2) Who provides the education and to whom? <b>Education provided by a former Midland teacher w/a Masters in music, a former theater teacher, a retired arts teacher, and possibly one other; Programming and education provided to children, students, and the general public;</b> (3) Is there a charge? <b>Sometimes there is a charge, many events are free; many times they have grants for these events;</b> (4) If someone cannot pay, can they still attend the class? <b>Depending on the situation, many times they will let someone attend for free;</b> (5) Education is defined in 77-202(1)(d)(A) Who teaches the classes? <b>Please see the answer to question #2;</b> (6) How often are arts programming and education held? <b>Not weekly, but more often than monthly;</b> (7) How often are private events held? <b>Probably about once a month;</b> (8) Is there a fee for private events? <b>Yes, for most private events, although there have been some (such as a celebration of life for someone) where they have allowed people to use the space for free</b>	<b>NO</b> - Additional information requested by PAD
Hooper Senior Citizens Center Inc	270132867	93	(1) Are the meals government subsidized? <b>Yes, by ENOLA;</b> (2) Is there a fee for the meals? <b>\$.4.25;</b> (3) If someone cannot afford to pay, are they still provided a meal? <b>Yes, no one is turned away</b>	<b>NO</b> - Additional information requested by PAD
ORGANIZATION NAME	PARCEL #	PDF PG #	REASON	REHEARING WITH THE BOE
Methodist Fremont Health	270138923	99	How is this parcel used directly for charitable purposes? This is sidewalks, driveway and greenspace. Parcel must be directly used for charitable purposes; <b>This is additional parking for Methodist Fremont Health which is the parcel directly contiguous to the south</b>	<b>NO</b> - Additional information requested by PAD
North Bend Area Senior Center	750066423	131	(1) Are the meals government subsidized? <b>Yes, by ENOLA;</b> (2) Is there a fee for the meals? <b>\$6.00 per meal;</b> If someone cannot afford to pay, are they still provided a meal? (3) <b>Yes, under certain circumstances, but quite frankly, they have never run across this situation</b>	<b>NO</b> - Additional information requested by PAD
Salem Evangelical Lutheran Church	270132195	146	Daycare questions: (1) Is there a curriculum? <b>Yes each week the various age groups are taught appropriate lessons;</b> (2) Does the daycare accept governmental subsidies? <b>Yes, for food;</b> (3) Is scholarship money available? <b>Yes, there is an Endowment Fund for school &amp; other assistance;</b> (4) If someone is not able to pay, can the children still attend? <b>Yes, with help from the Endowment Fund as well as Titia 20</b>	<b>NO</b> - Additional information requested by PAD
St John's Ridgely Cemetery Assoc	270097587	160	In order to be approved for exemption, the property must currently be used for a religious, charitable or educational purpose. If it is not, then the application should be denied. <b>This is an active church w/services, funerals, baptisms, weddings, meetings, etc; currently, the parsonage is vacant while the church actively looks for another church caretaker</b>	<b>NO</b> - Additional information requested by PAD
St.Patrick's Church of Fremont	270132265	165	What is being stored on the lot? How is this religious? <b>MY mistake...this is NOT used for Church storage; it is a Prayer Garden used by parishioners &amp; students</b>	<b>NO</b> - Additional information requested by PAD
St. Wenceslaus Church of Dodge	270134757	166	Is the parsonage being used to house the priest? Application is not clear on this; <b>Yes, associate priest does live in rectory; business offices are also located here</b>	<b>NO</b> - Additional information requested by PAD
Trinity Lutheran Church MO Synod	270008960	167	What is being stored in garage? How is this religious? <b>Garage is used to store all mowing equipment and supplies for maintenance of church and school</b>	<b>NO</b> - Additional information requested by PAD
Young Men's Christian Assoc of Fremont	270102186	168	Daycare: (1) Is there a curriculum for education? <b>Yes;</b> (2) Do they accept governmental subsidies? <b>Yes;</b> (3) What if	<b>NO</b> - Additional information requested by PAD
Young Men's Christian Assoc of Fremont	270102186	179	Daycare: (1) Is there a curriculum for education? <b>Yes;</b> (2) Do they accept governmental subsidies? <b>Yes;</b> (3) What if someone is unable to pay, are their children not allowed to be at the daycare? <b>There are scholarships available to assist those who cannot pay;</b> (4) Is there scholarships available? <b>Yes, please see the answer to #3</b>  Camps: (1) What if someone isn't able to pay to join a camp(s)? Are they not allowed to attend? <b>There are scholarships available to assist those who cannot pay;</b> (2) Is there scholarships available or other ways to cover the fees? <b>Yes, please see the answer to #1;</b> (3) What about membership fees? If someone cannot pay, is there an option for them to join anyway? <b>Yes, there are membership fees and scholarships to assist those who cannot pay</b>	<b>NO</b> - Additional information requested by PAD

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ORGANIZATION NAME	PARCEL #	PDF PG #	REASON	REHEARING WITH THE BOE
Midland University	270050169	101	How is this parcel used for educational and religious purposes? Information in comments provides "used as university building". How is it used? <b>After further review, will recommend to Board to exempt parking area; dwelling to be assessed @ 100%; land to be assessed @ 19% of total land sf</b>	<b>YES - Wednesday, May 29, 2024</b> Additional information requested by PAD Amended Recommendation - Partial Exemption
Rebuilding together, Platte Valley East Inc	270104146	133	Is there any permits, blue prints, etc. in place for the new construction currently? <b>No permits, no blueprints, no date set for construction; This application will be denied</b>	<b>YES - Wednesday, May 29, 2024</b> Additional information requested by PAD Amended Recommendation - Denial

<b>CORRECTED FORMS - BOE HEARING</b>
QUESTIONS ANSWERED - RECOMMENDATION REMAINS THE SAME - NO BOE HEARING
QUESTIONS ANSWERS - RECOMMENDATION AMENDED AND/OR DENIED - BOE HEARING