

Jefferson House Advisory Board ID 0270021560

Agenda Item # 29  
Date 2/10/21

From: Peters, Laura (laurapeters@fnni.com)

To: dodgcountyclerk@yahoo.com

Date: Wednesday, January 27, 2021, 2:42 PM CST

Good afternoon, County Board Members –

I serve as Treasurer for the Jefferson House Advisory Board. I received a Tax Statement for the property last week and I realized that we did not sign a Statement of Reaffirmation of Tax Exemption in 2020 as we have in the past. Due to the pandemic, I have been working from home since March and I have been notified of some items that arrive at the bank to my attention. However, I did not receive the form last year. Additionally, I was on maternity leave until mid-November and I missed it on my Fall tasks to follow up.

This serves a request to let the Jefferson House Advisory Board be reinstated as Tax Exempt. I would also like to request that the penalty be waived.

The Tax Statement was mailed to 152 E 6<sup>th</sup> St, Fremont. Is it possible to change the mailing address to my home address?

Jefferson House Advisory Board

c/o Laura Peters

1012 Eastwood Dr

Fremont, NE 68025

Please let me know if you need anything else.

Laura

Laura Peters

Analyst II, Comm & Ag Credit Analysis



152 E 6<sup>th</sup> St, PO Box 228 | Fremont | NE | 68026

Direct 402.753.2796 Cell 402.317.9491

# Statement of Reaffirmation of Tax Exemption

for Use When Applying for Continued Exemption by Qualifying Organizations

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

Name of Organization		County Name	Tax Year
Name of Business, if Different than Organization		State Where Incorporated	
Name of Owner of Property		Parcel ID Number	
Street or Other Mailing Address of Applicant		Contact Name	Phone Number
City	State	Zip Code	Email Address
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational Organization <input 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:			

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

**Retain a copy for your records.**

**For County Assessor's Use Only**

\_\_\_\_\_

Date Received



\_\_\_\_\_

County Assessor's Signature

## 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.