

Agenda Item # 28

Date 2/24/21

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February 19, 2021

Dodge County Board of Equalization
Dodge County Supervisors

Re: Jefferson House Request for 2021 Tax Exempt Status
Parcel 270021560: 437 Jefferson Rd, Fremont NE 68025

REG-40-005 EDUCATIONAL, RELIGIOUS, CHARITABLE, AND CEMETERY PROPERTY TAX EXEMPTIONS

005.01 A five part statutory test is used to determine eligibility for educational, religious, charitable, and cemetery property tax exemptions. The five mandated criteria are ownership, exclusive use, no financial gain or profit, restricted alcoholic liquor sales, and prohibited discrimination. The property must meet all five criteria for the exemption to be allowed.

Honorable Supervisors:

Per my phone conversation with Laura Peters on Wednesday, February 10, 2021, re: current use of the Jefferson House property, it was confirmed the Advisory Board continues to own and maintain the structure, but does not use it for a public purpose. Furthermore, no formal application has been received by the Assessor's Office for consideration.

Therefore, due to the fact no application was received, and per REG 40-005.01 (see above), it has been concluded the five-part statutory test used to determine eligibility for tax exempt status (particularly exclusive use) has not been met for 2021. It is the Assessor's recommendation the Board deny the 2021 request for tax exempt status.

With regard to the 2020 request for tax exempt status, it is the Assessor's recommendation the application remain denied for the following reasons:

1. The organization had 30 days from notice in 2020 of the denial to appeal. This was not done. The appeal process has expired.
2. Even though, as is claimed, the Jefferson House continued to be occupied until July of 2020, it was not occupied through the October 15th levy date and therefore, does not meet the criteria for 2020 tax exempt status.

Thank you.

Debbie Churchill
Debbie Churchill
Assessor