

Agenda Item # 33  
Date 1/26/22

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

January 13, 2022

DODGE COUNTY BOARD OF SUPERVISORS  
% FRED MYTTY - COUNTY CLERK  
435 N PARK AVE STE 102  
FREMONT, NE 68025

Good Day!

Effective January 1, 2022, property owned by the state and its governmental subdivision(s) **NOT BEING USED OR DEVELOPED FOR USE FOR A PUBLIC PURPOSE**, shall be subject to taxation.

Section 77-202.11(2) requires that, "By **JANUARY 31, 2022**, the state and each governmental subdivision shall provide to the appropriate county assessor a copy of each lease in effect on January 1 of the current at year for property owned by the state or governmental subdivision(s)." Section 77-202.11(4) allows that rather than providing the lease, the state or governmental subdivision(s) may provide the assessor with a description of the property that is leased to others. If providing descriptions, you must include all pertinent lease information, including, but not limited to, lessee's name and address, financial terms and duration of the lease, and any limitations of use.

On or before **March 1, 2022**, the assessor will send written notice to the state and governmental subdivision(s) who own property **NOT** being used for a public purpose and upon which a payment in lieu of taxes is not being made. This notice will inform the state or governmental subdivision(s) that the property will be subject to property taxation. If the property is leased to others and the lessor does not intend to pay the taxes for the lessee as allowed by section 77-202.11(4), the lessor shall immediately forward the notice to the lessee. The state, governmental subdivision(s), or lessee, may protest the assessor's tax status determination to the County Board of Equalization on or before April 1, 2022.

Should you have questions or concerns regarding this process, please feel free to contact this office.

Thank you.

*Debbie Churchill*  
Debbie Churchill  
Assessor

**IF YOU DO NOT HAVE PROPERTY BEING LEASED, USED, OR DEVELOPED BY A PRIVATE ENTITY, PLEASE SIGN, DATE, AND RETURN THIS LETTER TO THE DODGE COUNTY ASSESSOR BY JANUARY 31, 2022.**