

Agenda Item # 29  
Date 10/5/22

**Debbie Churchill**  
**Dodge County Assessor's Office**  
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October 5, 2022

**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.

Dodge County Board of Equalization  
Dodge County Supervisors

Re: Fremont Area Habitat for Humanity: Parcel 270052423 (Land Only)  
Ministerio Internacional Dios Es Amor Inc: Parcel 270050337  
Howells-Dodge Educational Facilities Leasing Corp: Parcel 270136075

Honorable Supervisors:

The above organizations have completed the Exemption Application Form 451 for new properties requesting tax exempt status for 2022 (see attached photos...no picture for Howells-Dodge).

Based upon REG 40-005.01, it has been concluded the five part statutory test used to determine eligibility for tax exempt status has been met. It is the Assessor's recommendation the Board approve the 2022 request for tax exempt status.

Thank you.



Debbie Churchill  
Assessor

FREMONT AREA HABITAT FOR HUMANITY: 270052423



MINISTERIO INTERNACIONAL DIOS ES AMOR INC: 270050337

