

File with Your County Assessor on or Before December 31

Statement of Reaffirmation of Tax Exemption for Use When Applying for Continued Exemption by Qualifying Organizations

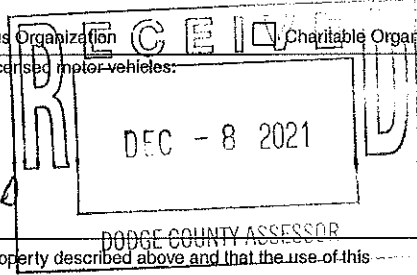
FORM 451A

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

Form fields: Name of Organization (BLUFFS TRINITY LUTHERAN CHURCH), County Name (DODGE), Tax Year (2022), State Where Incorporated (NEBRASKA), Parcel ID Number (270131579, 270131999), Contact Name (SUSAN BAUMGARTNER), Phone Number (402-720-5305), Email Address (jeffsusarb@gmail.com)

Type of Ownership: Religious Organization (checked)

Legal description of real property: PT TL 7 1A 22-18-7 (SE1/4SE1/4) Only church & church land is exempt. parsonage, det gar, & land denied



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 Susan Baumgartner Treasurer 12-4-21

Retain a copy for your records.

For County Assessor's Use Only: Date Received 12-8-2021, County Assessor's Signature Sabbie Churchill

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.

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

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: Bluffs Trinity Lutheran Church Parsonage - 2022 Tax Exempt Status
Parcel 270131579: 1693 County Rd 17, Fremont NE 68025
Pt TL 7 (SE1/4SE1/4) 1 Ac 22-18-7 (Parsonage)

Honorable Supervisors:

The Dodge County Assessor's Office recently conducted an inspection of the property located at 1693 County Rd 17, Fremont NE 68025 (see attached photos). The person in residence was interviewed to provide updated information. At that time, we were informed the house has been rented for approximately four years, by an individual not associated with the church in any way.

Therefore, based upon REG 40-005.01, it has been concluded the five part statutory test used to determine eligibility for tax exempt status (particularly **exclusive use** and **no financial gain or profit**) has not been met. It is the Assessor's recommendation the Board deny the 2022 request for tax exempt status.

The assessed value for the residence, detached garage, and land associated with such, would go from \$0 to \$138,747.

Thank you.

Debbie Churchill

Debbie Churchill
Assessor

77-202.04. Property taxable; exempt status; delivery of copy of final decision; appeal; failure to give notice; effect. (1) Notice of a county board of equalization's decision granting or denying an application for exemption from taxation for real or tangible personal property shall be mailed or delivered to the applicant and the county assessor by the county clerk within seven days after the date of the board's decision. Persons, corporations, or organizations may appeal denial of an application for exemption by a county board of equalization. Only the county assessor, the Tax Commissioner, or the Property Tax Administrator may appeal the granting of such an exemption by a county board of equalization. Appeals pursuant to this section shall be made to the Tax Equalization and Review Commission in accordance with section [77-5013](#) within thirty days after the decision of the county board of equalization. The Tax Commissioner or Property Tax Administrator may in his or her discretion intervene in any such appeal pursuant to this section within thirty days after notice by the Tax Equalization and Review Commission that an appeal has been filed pursuant to this section. If the county assessor, Tax Commissioner, or Property Tax Administrator appeals a county board of equalization's final decision granting an exemption from property taxation, the person, corporation, or organization granted such exemption by the county board of equalization shall be made a party to the appeal and shall be issued a notice of the appeal by the Tax Equalization and Review Commission within thirty days after the appeal is filed.

(2) A copy of the final decision by a county board of equalization shall be delivered electronically to the Tax Commissioner and the Property Tax Administrator within seven days after the date of the board's decision. The Tax Commissioner or the Property Tax Administrator shall have thirty days after the final decision to appeal the decision.

(3) Any owner may petition the Tax Equalization and Review Commission in accordance with section [77-5013](#), on or before December 31 of each year, to determine the taxable status of real property for that year if a failure to give notice as prescribed by this section prevented timely filing of a protest or appeal provided for in sections [77-202](#) to [77-202.25](#).

Source: Laws 1963, c. 441, § 4, p. 1461; Laws 1969, c. 642, § 1, p. 2556; Laws 1995, LB490, § 31; Laws 1997, LB271, § 43; [Laws 2000, LB968, § 29](#); [Laws 2004, LB973, § 8](#); [Laws 2005, LB15, § 3](#); [Laws 2007, LB334, § 18](#); [Laws 2010, LB877, § 1](#); [Laws 2011, LB384, § 3](#).

Annotations

This section delineates who may appeal from the decision of the county board of equalization on a tax exemption determination and applies regardless of whether the appeal was by petition in error. *McClellan v. Board of Equal. of Douglas Cty.*, 275 Neb. 581, 748 N.W.2d 66 (2008).

A taxpayer who has sought and has been denied exemption under section 77-202.01 and who does not appeal pursuant to this section may not thereafter pay the tax and seek a refund under section 77-1736.10. *Campus Lt. Hse. Min. v. Buffalo Cty. Bd. of Equal.*, 225 Neb. 271, 404 N.W.2d 46 (1987).

Giving notice of appeal and filing appeal bond must be completed within twenty days following board decision. *United Way of the Midlands v. Douglas County Board of Equalization*, 199 Neb. 323, 259 N.W.2d 270 (1977). An appeal from a tax exemption may be taken pursuant to this section only. *Bemis v. Board of Equalization of Douglas County*, 197 Neb. 175, 247 N.W.2d 447 (1976).

