G

AGENDA ITEM
REQUEST/JUSTIFICATION FORM

(To be completed by requesting Department)
Forward all requests to Sharon Bourke, LC2 Civic Center
DEADLINE SUBMITTAL IS 3:00 P.M. WEDNESDAY BEFORE THE TUESDAY MEETING

Agenda item: 2016 New Applications for FULL Permissive Exemption
(i.e. Consent/Recognition-Proclamation/Presentation/Public Hearing/Committee, etc.)
Date to be on agenda: August 2, 2016

Exact wording to be used for the agenda:
2016 New Applications for FULL Permissive Exemption. A complete file of the exemption applications for this agenda item is available for public inspection and review on a disc at the administrative offices of the Douglas County Board of Equalization. Additionally, the website for Douglas County, www.douglascounty-ne.gov, in its section for DC Agendas, has a link to the supporting information for the agenda item.

Action requested: Commissioner's approval

Amount requested: _____ Object Code: _____

Is item in current year's budget? Yes _____ No _____

Does this item commit funds in future years? Yes _____ No _____

If yes, explain: _____

If an agreement or contract, has the County Attorney reviewed and approved? Yes __ No____

Previous action taken on this item, if any: _____

Recommendations and rationale or action: _____

Will anyone speak on behalf of this item, if so who?
Mike Goodwillie, if necessary

If this is a rush agenda item, please explain why: _____

Submitted by (Name & Dept.:) Chris Seitz Ext. 6685
Date submitted: 7-21-16
List Attachments: Application and Exhibit List
(Attach resolution and all pertinent documentation; i.e. contract, agreement, memorandums, etc.)

Certified resolutions can be obtained at the County Clerk's website:
http://www.douglascountyclerk.org/county-board-records/search-for-resolutions

Completed by receiving office
Received in Administrative Office: Date 7/21/16 Time

agenda request form effective 1-26-2010

Revised 1-26-2010

BOARD OF EQUALIZATION

DOUGLAS COUNTY, NEBRASKA

Resolved

WHEREAS, the attached "Exhibit A" lists organizations which have filed New Applications for Tax Exemption,

WHEREAS, the New Applications for Tax Exemption listed in "Exhibit A" have been reviewed by the Douglas County Assessor/Register of Deeds,

WHEREAS, it is the recommendation of the Douglas County Assessor/Register of Deeds that the New Applications listed in "Exhibit A" should be granted Full exemption for 2016.

IT IS THEREFORE RESOLVED BY THE DOUGLAS COUNTY BOARD OF EQUALIZATION THAT the New Applications for Tax Exemption contained in "Exhibit A" are hereby granted **Full** exemption for 2016.

Dated this 2nd day of August 2016.

August 2, 2016 Agenda
Full Exemptions

Parcel	NAME	PROPERTY ADDRESS
0124700001	RALSTON RECREATION ASSN	
0126160001	RALSTON RECREATION ASSN	
0127190020	NEBRASKA HUMANE SOCIETY	8919 FORT ST
0127220009	NEBRASKA HUMANE SOCIETY	8801 FORT ST
0132600002	OMAHA ACADEMY OF BALLET	319 N 72 ST
0202880002	ST VINCENT DEPAUL STORES	3701 N 16 ST
0211780000	ST JOHN A M E CHURCH	2407 N 22 ST
0211840000	ST JOHN A M E CHURCH	2403 N 22 ST
0211860000	ST JOHN A M E CHURCH	2403 1/2 N 22 ST
0239790008	UNITED METHODIST MINISTRIES	
0241670000	ABIDE NETWORK INC	4602 BAUMAN AV
0314040004	GREATER OMAHA CHAMBER FOUNDATION	1301 HARNEY ST
0412080000	2302M LLC	2302 M ST
0412170004	2302M LLC	
0415220000	2302M LLC	4809 S 23 ST
0415240000	2302M LLC	4807 S 23 ST
0415470000	OMAHA SOUTH HIGH ALUMNI ASSN	4804 S 20 ST
0500290802	ANTIOCH CHURCH	3654 MIAMI ST
0524450300	ST PATRICKS CHURCH OF ELKHORN	20755 APPALOOSA
0541250004	KING SOLOMON MISSIONARY	3202 EVANS ST
0623640008	CENTERING CORPORATION	7230 MAPLE ST
0635480000	FREEDOM CHRISTIAN FELLOWSHIP	4606 N 56 ST
0638380000	UNITED METHODIST MINISTRIES	5602 READ ST
0641731110	CHILDRENS HOSPITAL	7825 FARNAM DR
0641731112	CHILDRENS HOSPITAL	7815 FARNAM DR
0641737000	CHILDRENS HOSPITAL FOUNDATION	8300 DODGE ST
0710140002	MT ZION CHURCH OF GOD IN	5220 S 31 ST
0718250000	CLARKSON REGIONAL HEALTH SERV	4208 FARNAM ST
0808355614	THE CHURCH OF OMAHA	10313 MARY ST
0824590000	ABIDE NETWORK INC	3173 MEREDITH AV
0908740004	GIRLS INCORPORATED OF OMAHA	2811 N 45 ST
0943950152	HABITAT FOR HUMANITY OF OMAHA	3310 MANDERSON ST
1020190002	CHRISTIAN STUDENT FELLOWSHIP	6702 PACIFIC ST
1027660000	GIRLS CLUB OF OMAHA	5407 S 30 ST
1129920000	HABITAT FOR HUMANITY OF OMAHA	4223 BOYD ST
1134705055	VIETNAMESE BUDDIST ASSN OMAHA	3766 FORT ST
1138470606	OPAS FOUNDATION	1112 DOUGLAS ST
1140050000	THE VALLEY GROUP INC	228 N SPRUCE ST
1143490000	FAITH DELIVERANCE	2913 N 30 ST
1408740000	ST JOHN A M E CHURCH	2402 N 22 ST
1422720002	CLARKSON REGIONAL HEALTH SERV	4016 FARNAM ST
1422740000	CLARKSON REGIONAL HEALTH SERV	141 S 41 ST
1428685060	KAREN CHRISTIAN REVIVAL CHURCH	6010 N 49 ST
1503560000	KING LAKE PROPERTY ASSOC INC	24530 HIMEBAUGH AV
1530750000	HABITAT FOR HUMANITY OF OMAHA	2204 EVANS ST
1602856167	IMMANUEL RETIREMENT COMMUNITY	

Parcel	NAME1	PROPERTY ADDRESS
1617950000	BARKER AVENUE HOUSE LLC	4224 BARKER AV
1639740000	HABITAT FOR HUMANITY OF OMAHA	3313 BLONDO ST
1641150000	HABITAT FOR HUMANITY OF OMAHA	3424 SEWARD ST
1643350004	ABIDE NETWORK INC	1723 N 33 ST
1644795000	LUTHERAN HOME FOUNDATION	515 S 26 ST
1644795050	LUTHERAN HOME FOUNDATION	
1711813707	SECOND CHURCH OF CHRIST SCIEN	9124 BEDFORD AV
1745770000	METROPOLITAN COMMUNITY CHURCH	813 S 22 St
1747760000	CHURCH OF THE RESURRECTION	3004 BELVEDERE BD
1828320000	EDEN BAPTIST CHURCH	4023 N 29 ST
1828340002	EDEN BAPTIST CHURCH	4005 N 29 ST
1901390000	HABITAT FOR HUMANITY OF OMAHA	4106 N 22 ST
1914600000	HABITAT FOR HUMANITY OF OMAHA	5704 N 40 ST
1922700000	CITY SPROUTS INC	4002 SEWARD ST
1922900002	CITY SPROUTS INC	4007 FRANKLIN ST
1925720370	CITY SPROUTS INC	4016 DECATUR ST
1938160000	CREIGHTON UNIVERSITY	613 N 32 ST
2003360002	OMAHA OPPORTUNITIES	2724 N 24 ST
2004020002	IROQUOIS LODGE 92 BPOE	2420 LAKE ST
2008040000	GREAT PLAINS BLACK MUSEUM	2213 LAKE ST
2028850000	OMAHA THERAVADA BUDDHIST	3212 CHARLES ST
2029450000	HABITAT FOR HUMANITY OF OMAHA	3107 CHARLES ST
2048130001	RALSTON RECREATION ASSN	
2111520000	FREEDOM ASSEMBLY OF GOD OMAHA	3025 PARKER ST
2112550000	NEW HOPE FELLOWSHIP	3501 HARNEY ST
2112560000	NEW HOPE FELLOWSHIP	3507 HARNEY ST
2200311085	GODS MISSIONARY BAPTIST CHURCH	4919 NEBRASKA AV
2226930000	ST PAUL BAPTIST CHURCH	1819 N 24 ST
2226940002	ST PAUL BAPTIST CHURCH	1809 N 24 ST
2227260000	ST PAUL BAPTIST CHURCH	1809 N 23 ST
2230190050	HABITAT FOR HUMANITY OF OMAHA	4708 FLORENCE BD
2233978010	QUALITY LIVING INC	
2308042004	MIDLANDS BAPTIST TEMPLE OMAHA	7730 FORT ST
2308043029	MIDLANDS BAPTIST TEMPLE	5111 N 78 ST
2320480002	CHILDRENS MEMORIAL HOSPITAL	7815 HARNEY ST
2321460645	MILLARD COMMUNITY CHURCH	12656 WEIR ST
2324690000	COMMUNITY ALLIANCE INC	820 S 41 ST
2324700000	COMMUNITY ALLIANCE INC	824 S 41 ST
2324710000	COMMUNITY ALLIANCE INC	826 S 41 ST
2328995294	VOCATIONAL DEVELOPMENT CENTER	7404 N 87 ST
2436780000	CHILDRENS HOSPITAL MEDICAL CENTER	8514 CASS ST
2436790000	CHILDRENS HOSPITAL MEDICAL CENTER	8506 Cass St
2436800000	CHILDRENS HOSPITAL MEDICAL CENTER	8504 Cass St
2522800000	PACIFIC HILLS LUTHERAN CHURCH	1124 S 90 ST
2522860000	PACIFIC HILLS EVANGELICAL	1110 S 90 ST
2544031300	NEBRASKA HUMANE SOCIETY	8929 FORT ST

August 2, 2016 Agenda
Full Exemptions

Parcel	NAME1	PROPERTY ADDRESS
2544031302	NEBRASKA HUMANE SOCIETY	8939 FORT ST

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Ralston Recreation Association	County Name: Douglas	Tax Year: 2015
Name of Owner of Property: Ralston Recreation Association	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 7440 Q Street	Total Actual Value of Real and Personal Property: $ 20,000.00	Parcel ID Number: 01 2016 0001
City: Ralston; State: NE; Zip Code: 68127	Contact Name: David A. Buckley	Phone Number: 402-670-9985

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
David A. Buckley	President	5505 South 91st. Street, Omaha, Ne, 68127
Bob Schaab	Vice President	7712 Drexel Street, Omaha, Ne. 68127
Marci Carroll	Treasurer	7906 Heritage Circle, Ralston, Ne. 68127

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lands SEC-twin-RGE 11-14-2012, Irreg Tria 690 sq ft. in NE Cor of TL8

RECEIVED 2016 APR -5 PM 8:41 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Outdoor swimming pool.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ David A. Buckley — Authorized Signature | President — Title | 3-23-2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battista
Assessor / Register of Deeds by mjg — Date 7/7/2017

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ _____ Signature of County Board Member — _____ Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 7440 Q Street, Ralston, NE 68127

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☑ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur,

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☐ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

SUBMIT FORM

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

David Buckley - Ralston Rec

Has dues paying members - but fees waived for poor families & other locals

used sundays for baptisms

local daycares use pool M-F mornings

used for swim lessons to public

swim team - has meets there

only pool in Ralston - no publicly owned pool

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Ralston Recreation Association	County Name: Douglas	Tax Year: 2015
Name of Owner of Property: Ralston Recreation Association	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 7440 Q Street	Total Actual Value of Real and Personal Property: $ 20,000.00	Parcel ID Number: 01 2470 0001
City: Ralston; State: NE; Zip Code: 68127	Contact Name: David A. Buckley	Phone Number: 402-670-9985

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
David A. Buckley	President	5505 South 91st. Street, Omaha, Ne. 68127
Bob Schaab	Vice President	7712 Drexel Street, Omaha, Ne. 68127
Marci Carroll	Treasurer	7906 Heritage Circle, Ralston, Ne. 68127

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Land Section-twin RGE 2-14-12 Irreg W 90ft that pt of tls. South of Lakewood add @ E of private road B

RECEIVED 2016 APR -5 AM 8:11 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Outdoor swimming pool.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ David Buckley — Authorized Signature | President — Title | 3-23-2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battista — Assessor / Register of Deeds — Signature of County Assessor — Date 7/1/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 7440 Q Street, Ralston, NE 68127

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☑ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☐ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

David Buckley - Ralston Rec

Has dues paying members - but fees waived for poor families + other locals

used sundays for baptisms

local daycares use pool M-F mornings

used for swim lessons to public

swim team - has meets there

only pool in Ralston - no public owned pool

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
NEBRASKA HUMANE SOCIETY	Douglas	2016

Name of Owner of Property	State Where Incorporated
NEBRASKA HUMANE SOCIETY	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
8929 FORT ST	$ 750,000	0127190020

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68134	Timothy Miller	402-444-7800

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Richard Bertino	Chairman	8929 Fort St, Omaha, NE 68134
Jerry OFlanagan	Vice Chair	8929 Fort St, Omaha, NE 68134
Ted Friedland	Secretary/Treasurer	8929 Fort St, Omaha, NE 68134

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

LANDS SEC-TWN-RGE 03-15-12 IRR 63.71 X 170 FT TRT IN NE COR LT 2 IRVINGTON IND ADD & IRR 71.81 X 173.09 FT TRT ABAND RR RWY NW 1/4 NE 1/4 .466 AC

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Veterinary services
Administrative offices

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Timothy Miller (Authorized Signature) CFO (Title) 4/14/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/29/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 8919 FORT ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [x] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

The grounds and building are used to carry out the mission of the organization, which is to enhance the well being of animals.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
NEBRASKA HUMANE SOCIETY	Douglas	2016

Name of Owner of Property	State Where Incorporated
NEBRASKA HUMANE SOCIETY	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
8929 FORT ST	$ 4,503,700	0127220009

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68134	Timothy Miller	402-444-7800

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Richard Bertino	Chairman	8929 Fort St, Omaha, NE 68134
Jerry OFlanagan	Vice Chair	8929 Fort St, Omaha, NE 68134
Ted Friedland	Secretary/Treasurer	8929 Fort St, Omaha, NE 68134

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

LANDS SEC-TWN-RGE 03-15-12 IRR TRT BEING PT TL 1 ALL LYING N & E LT 1 WOODLAND HILLS SHOPPING CENTER & N & W OF CREEK NW 1/4 NE 1/4 SEC 3-15-12

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Processing of Licenses for pets
Boarding and training of animals for the purposes of adopting
Public animal control services
Administrative offices

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Timothy Miller (Authorized Signature) CFO (Title) 4/14/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/29/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 8801 FORT ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [x] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

The grounds and building are used to carry out the mission of the organization, which is to enhance the well being of animals.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: OMAHA ACADEMY OF BALLET	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: OMAHA ACADEMY OF BALLET	State Where Incorporated: NEBRASKA	0132600002
Street or Other Mailing Address of Applicant: 4950 DODGE ST	Total Actual Value of Real and Personal Property: $ 1,450,000	Parcel ID Number: 3260000201
City: OMAHA State: NE Zip Code: 68132	Contact Name: LAWRENCE ZISKA	Phone Number: 402-346-0469

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED SCHEDULE		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

REFER TO EXHIBIT A ATTACHED FOR LEGAL DESCRIPTION OF REAL ESTATE PROPERTY.

RECEIVED 2016 JUN 30 PM 1:17 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

THE PROPERTY WILL BE USED SPECIFICALLY IN ACCORDANCE WITH THE MISSION AND PHILOSOPHY EXPRESSED IN EXHIBIT B.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☒ YES ☐ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Lawrence Ziska Jr — Authorized Signature | TREASURER — Title | 06/29/2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battista
Assessor / Register of Deeds
by mjf
Signature of County Assessor — Date 7/13/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Net Book Value Personal Property Schedule

- Attach as many schedules as necessary to your Nebraska Personal Property Return.
- Retain a copy for your records.

Name on Nebraska Personal Property Return: OMAHA ACADEMY OF BALLET

For Tax Year: 2016

Type of Property
(Check Only One of the Boxes)

1 ☐ Commercial and Industrial Property 2 ☐ Agricultural Machinery and Equipment

You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.

(A) Item Name/Description	(B) Year Acquired	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
DANCE FLOOR	2004	1	$ 3147	7	0.00%	$ — 0
PIANO	2007	1	700	7	0.00%	— 0
COMPUTER EQUIPMENT	2008	3	2746	5	0.00%	— 0
COMPUTER, PRINTER	2014	3	1587	5	0.00%	1270.0
ART PIECE	2014	1	500	7	0.00%	429.0
COMPUTER	2016	1	407	5	0.00%	407.0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
Total this page (if more than one schedule is used, total each page separately). Enter the total of all pages on line 1 or line 2, as appropriate, on the Nebraska Personal Property Return . .						$ $0

Schedule Number 1 of 1

Omaha Academy of Ballet
Board of Directors
2015/2016

Name	Title of Officers & Directors	Address, City, State, Zip Code
Board of Directors		
Catherine Demes Maydew, CPA	President	714 N 56th Street, Omaha, NE 68132
Lawrence Ziska, CPA	Treasurer	6202 Belvedere Blvd, Omaha, NE 68111
Mary Beth Quinn Weber, JD	Secretary	2511 N 158th Circle, Omaha, NE 68116
Lindsay Murray Odvody, Esq.	Director	5408 N 149th Ave, Omaha, NE 68116
Jodi Rinne, CPA	Director	2910 Legacy Commons Plaza, #102, Omaha NE 68130
Chi Watson	Director	8819 S 166th Street, Omaha, NE 68136
Lisa Ostbye	Director	2323 N 56th Street, Omaha, NE 68104
Mariela Francois	Director	7509 S Shore Street, Papillion NE 68046

LARRY ZISKA
402-968-5090

OMAHA ACADEMY OF BALLET
FORM 451 - EXEMPTION APPLICATION

EXHIBIT "A"

That part of the Northwest Quarter of the Northwest Quarter (NW¼ NW¼) of Section 24, Township 15 North, Range 12 East of the 6th P.M., in the City of Omaha, in Douglas County, Nebraska, described as follows:

> **Beginning at a point on the East side of 72nd Street, said point being 40 feet East and 540 feet South of the Northwest corner of the Northwest Quarter of the Northwest Quarter of Section 24, Township 15 North, Range 12 East of the 6th P.M.; thence North, parallel to 72nd Street, 100 feet; thence East, 295 feet, parallel with Cass Street; thence South, 100 feet, parallel to 72nd Street; thence West, 295 feet, parallel with Cass Street, to the Point of Beginning;**

EXCEPT that part thereof described as follows:

> **Beginning at a point 164.59 meters (540.00 feet) South and 12.19 meters (40.00 feet) East of the Northwest corner of the Northwest Quarter of the Northwest Quarter of Section 24; thence North 02°09'57" West, a distance of 30.48 meters (100.00 feet); thence North 87°50'02" East, a distance of 5.76 meters (18.90 feet); thence South 02°16'41" East, a distance of 20.02 meters (65.68 feet); thence North 87°49'36" West, a distance of 0.60 meters (1.97 feet); thence South 02°16'34" East, a distance of 10.48 meters (34.38 feet); thence South 87°50'02" West, a distance of 5.21 meters (17.09 feet), to the Point of Beginning.**

FORM 451- EXEMPTION APPLICATION
EXHIBIT B

Our Mission:

The mission of the Omaha Academy of Ballet is to provide excellent dance training, promote the art of dance through performance, and provide students the opportunity to advance through the International Society of Teachers of Dance (ISTD) and/or Royal Academy of Dance (RAD) testing program(s) and curriculum.

Our Philosophy:

Omaha Academy of Ballet is Omaha's oldest and finest professionally oriented nonprofit school of dance. Each phrase of that statement is important, and every board member and instructor at the Academy understands it. It defines the difference between our programs and those of other dance organizations. It encapsulates a promise we make and keep to our students, families and alumni.

- ***Oldest and finest:*** We've been doing this for a long time (53 years), we have a track record of success, and we're in it for the long term. You can count on us to honor our commitment to classical dance, not to follow fads or cash in on short-term trends.

- ***Professionally oriented***: Omaha Academy of Ballet builds a solid foundation for students who want to pursue careers in professional ballet or continue as dance majors in college. Of course, purely recreational dancers are also welcome and an important part of our program. We operate on the assumption that they all seek and appreciate high quality training. In studying with us, students will never learn anything that they will later need to correct in order to continue to progress in their dance education.

- ***Nonprofit***: We are an educational organization, not a commercial enterprise. We have no financial incentive to overload classes, skimp on instructor quality, or load down parents with expensive "extras".

- ***School of Dance***: Training dancers is our only focus. Although we recognize that performance is an important part of dance education, we are not a "feeder" for any performing organization. This leaves us free to concentrate on *teaching student to dance well,* in a non-competitive academic atmosphere that emphasizes individual attention and personal accomplishment.

Why Support the Omaha Academy of Ballet?

A Strong Case for Dance Training:

The need for a strong classical ballet training school in Omaha still exists. Ballet is an artistic, athletic, expressive and social form of physical activity that appeals to a wide variety of individuals. The benefits of children being exposed to the arts are well proven. A basis in classical ballet can help develop a better-rounded individual. Starting at an early age of four or five the benefits associated with this training are numerous: learning to follow instructions; gaining a sense of discipline through learning new positions; learning co-ordination, balance and how to control their bodies in motion; getting daily exercise; and becoming comfortable performing before groups. Young children adapt and learn more quickly than older kids and adults. So beginning children in ballet at an early age not only teaches them a valued art, but they are also being trained for the life that is ahead of them.

As children continue in dance into adolescence and teenage years additional benefits accrue: they develop long and strong muscles from the practice of ballet; they gain a sense of self-confidence and pride in their bodies and what they can accomplish; they learn how to work to get what they want out of their performance; they learn skills in ballet that are useful for other forms of dancing like tap or jazz; and they learn about proper nutrition to keep their bodies in shape so they can dance.

As in all dance forms, ballet is physically intense. Combinations that involve jumping and leaping increase heart rate, which can improve endurance, stamina and overall cardiovascular health. In addition, ballet also can help improve children's mental and emotional health. As children improve and master more challenging movement they feel more self-assured, which can carry over into other areas of their lives. It can also be a great way to relax and use excess energy productively after school before tackling homework.

Ballet can also offer certain educational or cognitive benefits. This rigorous training exposes students to a combination of movement, music and performance. The National Dance Education Organization asserts that through that exposure, children enhance their sensory awareness, cognition – which includes attention, memory and learning – and overall consciousness. These are lifelong skills needed to be successful in everyone's life.

Performing opportunities are extremely important in the complete development of dance. Professional performing opportunities increases the dancer's awareness of "what it means to be a professional dancer". Through the auditioning process many important lessons are learned. These include role selection, commitment to rehearsal schedules, memorization and practice of dance steps, working as a group to fulfill the choreographer's vision, and finally performing in front of a live audience. These teaching concepts cannot be learned in any other format. Students learn the needed commitment, sweat, tears and joy of performing for a live audience. These skills will serve them well whether they pursue a formal career in dance or not. Former dancers bring special qualities with them to the work place that other employees have not yet developed.

Our History:

- 1962 - The Omaha Regional Ballet Academy was founded by Emmeline Skinner. The specific goal was to create the kind of disciplined training in ballet that would produce the caliber of talent required for a Civic Ballet Company.

- 1964 - Valerie Roche became the Academy director. The Academy followed the Royal Academy of Dance system and syllabus to achieve this end.

- 1967 - The Academy became the Midwest center for the Royal Academy of Dance examinations in America.
    - Esteemed Advanced Examiner of the Royal Academy stated, "Omaha Ballet students were some of the best candidates he had ever seen in America".
    - From the early years the Academy collaborated with other Omaha arts organizations including Opera Omaha, Omaha Community Playhouse, Joslyn Art Museum, Jewish Community Center and Omaha Symphony.

- 1965 - Full-scale productions for the new Omaha Regional Ballet, the performing arm of the Academy, had begun.
    - The Omaha Regional Ballet performed at the first Midwest Ballet Festival in Kansas City during 1965. This established the Omaha Regional Ballet as an honor company in the Midwest.

- 1965 - The first Nutcracker was produced in December starting a long tradition for this holiday event in Omaha.

- 1966 - Fr. Lee Lubbers, from Creighton University, invited Valerie Roche to start a dance department at Creighton University.

- 1974 - A full time director was hired for the newly named Omaha Ballet and Valerie remained with the Academy and Creighton University.

- 1976 - a writer with the Omaha Sun Newspaper said "Before the Academy was formed, there was no local dance being produced in Omaha, no systemic plan for producing future teachers of dance and few prospects of having a civic ballet company in the foreseeable future. All this has changed since the inception of the Academy's program. From the Academy has grown the Omaha Ballet, now an independent organization. Likewise, the dance program at Creighton University was built from the core of the Academy".

- 2003 - The Academy moved into its current home at 50th and Dodge Streets.

- 2005 - Omaha Dance Project (ODP) was created and developed to serve as an important level in our teaching program for students.

- 2015 – 50th anniversary of Nutcracker in Omaha.

- 2015 – First ever Capital Campaign to raise $2.0 million

Permissive Exemption Application Questionnaire

Building/Parcel Address: 319 No. 72ND ST
OMAHA NE 68114
Ownership — OMAHA ACADEMY OF BALLET

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☒ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☒ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☒ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

THE TECHNICAL ART OF DANCE IN BALLET, TAP, JAZZ, AND MODERN ARE TAUGHT TO ALL OF AGES OF STUDENTS. REFER TO THE MISSION & PHILOSOPHY IN ATTACHED EXHIBIT B.

Are those courses taught year-round? ☐ YES ☒ NO

If not, during what portion of the year are the courses taught?

THE PRIMARY PERIOD OF INSTRUCTION FOLLOW THE REGULAR SCHOOL YEAR OF SEPTEMBER TO MAY. SOME CLASSES ARE TAUGHT IN THE SUMMER

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

NOT APPLICABLE

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

THE BUILDING IS USED TOTALLY BY THE ORGANIZATION

How often is that portion of the facility/building used by those entities?

NOT APPLICABLE

Return to Improvement Types

Internal Revenue Service

Date: July 8, 2005

OMAHA ACADEMY OF BALLET
4950 DODGE ST
OMAHA NE 68132-2963

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Schaquistia Bolton 31-08028
Customer Service Representative
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
47-0532282

Dear Sir or Madam:

This is in response to your request of July 8, 2005, regarding your organization's tax-exempt status.

In November 1970 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
St. Vincent de Paul Stores , Inc.	Douglas	2016

Name of Owner of Property	State Where Incorporated
St. Vincent de Paul Stores, Inc.	NE

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
2101 Leavenworth Street	$ $347,700	0202880002

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68102	Christian Ott	402-342-3688

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Joe Worthing	President	2101 Leavenworth St., Omaha, NE 68102
Christian Ott	Treasurer	" " "
Kevin Engelkamp	Secretary	" " "

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

LANDS SEC-TWN-RGE 03-15-13 IRR E 161.46 W 171.97 S 381 FT BEING PT OF TAX LOTS 27 & 29 SW 1/4 SE 1/4 SEC 03-15-13

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Reference enclosed background and description of activity

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Christian B. Ott — Board Treasurer — 06-29-16

Authorized Signature — Title — Date

Christian B. Ott

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

▶ Diane L. Battiste — Assessor / Register of Deeds — Date 6/30/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ _____ Signature of County Board Member — Date

RECEIVED 2016 JUL 29 AM 9:45 DOUGLAS COUNTY ASSESSOR

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 3701 N. 16 Street, Omaha, NE 68102

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

[x] YES [ ] NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

[ ] YES [ ] NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

[ ] YES [x] NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [x] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

[x] YES [ ] NO

Describe the property.

Reference enclosed background and description of activity

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

[ ] Continuous [ ] Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

N/A

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

N/A

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Fees are received from Recycling Centers. These fees are first applied to the cost of processing the recycled material and then to cover St. Vincent de Paul's general overhead and administrative costs.

Return to Improvement Types

St. Vincent de Paul Stores, Inc.

Background and Description of Activity

GENERAL BACKGROUND

St. Vincent de Paul Stores (SVdP) operates a network of four Thrift Stores in the Omaha Metro area. SVdP receives donated merchandise, performs a sort at a centralized warehouse, and distributes saleable items to its Store network, and recycles or disposes of items that cannot be sold.

In recent years, SVdP has struggled to process and store excess merchandise. In addition to the centralized warehouse at 2101 Leavenworth, merchandise is being stored at a remote warehouse with space being donated by a generous benefactor.

Fortunately in February 2016, a building at 16th & Pratt was donated to SVdP. In the near future, this 40,000 sq. ft. facility will allow us to consolidate our warehouse operation into a single location. It will have adequate space to store our vehicles, sort merchandise, bale clothes to be recycled, accumulate other recycled material, and store excess merchandise. The function performed at the existing centralized warehouse will be relocated to 16th & Pratt so that the Pantry and Retail operation can be expanded.

INITIAL RENOVATION – 16th & PRATT

The SVdP Board has approved an initial renovations plan for the 16th & Pratt facility. An outline of the plan is enclosed. The preliminary work includes the following budget components:

Architectural Preliminary Design	$ 16,000
Building Security	17,000
Utilities Reinstalled	11,000
Roof Repair	85,000
Contingency	6,000
Total	$135,000

AO Architectural Services is currently performing their Preliminary Design, reference executed contract enclosed. Informally they have been assisting SVdP in evaluating the structure and determining the basic improvements required in order to commence using the building.

Our immediate objective is to install the baling operation for recycled clothes near the building's loading/receiving docks which are located on the North end of the structure. Unfortunately, the roof above this dock area has to be completely replaced including the dock structure, reference enclosed for detail.

Another complicating factor involves the utilities being compromised. Before the building could be secured, intruders entered the premises and stripped out the metal wiring. Thus, the need to secure the building's entry points and install an electronic surveillance system. When this is accomplished, the utilities can be reinstalled.

After the completion of the initial renovation, SVdP will install the baling operation. In addition, the building will be used to store excess merchandise currently stored at a remote site.

LONG-TERM RENOVATION – 16th & PRATT

After the completion of the Architectural Preliminary Design, SVdP will determine the ultimate use for the remaining portions of the building. We will consider expanded use of the building via a retail shop and/or pantry facility. These plans will also include discussions with Tim Odorisio who owns adjacent property to the South and has expressed a willingness to assist us with parking requirements.

SVdP will consult with the Omaha Chamber of Commerce and City of Omaha to seek assistance with funding a portion of the renovation. SVdP will also be launching a capital campaign to fund the remaining renovation.

SVdP Board Approved

6/22/2016

St. Vincent de Paul Thrift Stores Inc.

16th & Pratt Building

Projected Cost of Preliminary Work

Description of Activity	Cost Estimate
Architectural Preliminary Design	$16,000
Security :	
Electronic System	5,000
Secure Doors -- People	1,000
Secure Doors -- Vehicles	1,000
New Door -- 4' Dock	10,000
Utilities :	
Plumbing	1,000
Electrical	5,000
Lighting (Minimal)	5,000
Roof Replaced (North End)	85,000
Contingency	6,000
Total	**$135,000**

Joseph Saniuk, AIA, LEED AP
Principal

AO
4610 Dodge Street
Omaha, Nebraska 68132
(402) 551-3400
jsaniuk@aoomaha.co

www.aoomaha.co

PHASE 1: Preliminary Design: $16,000 Fee

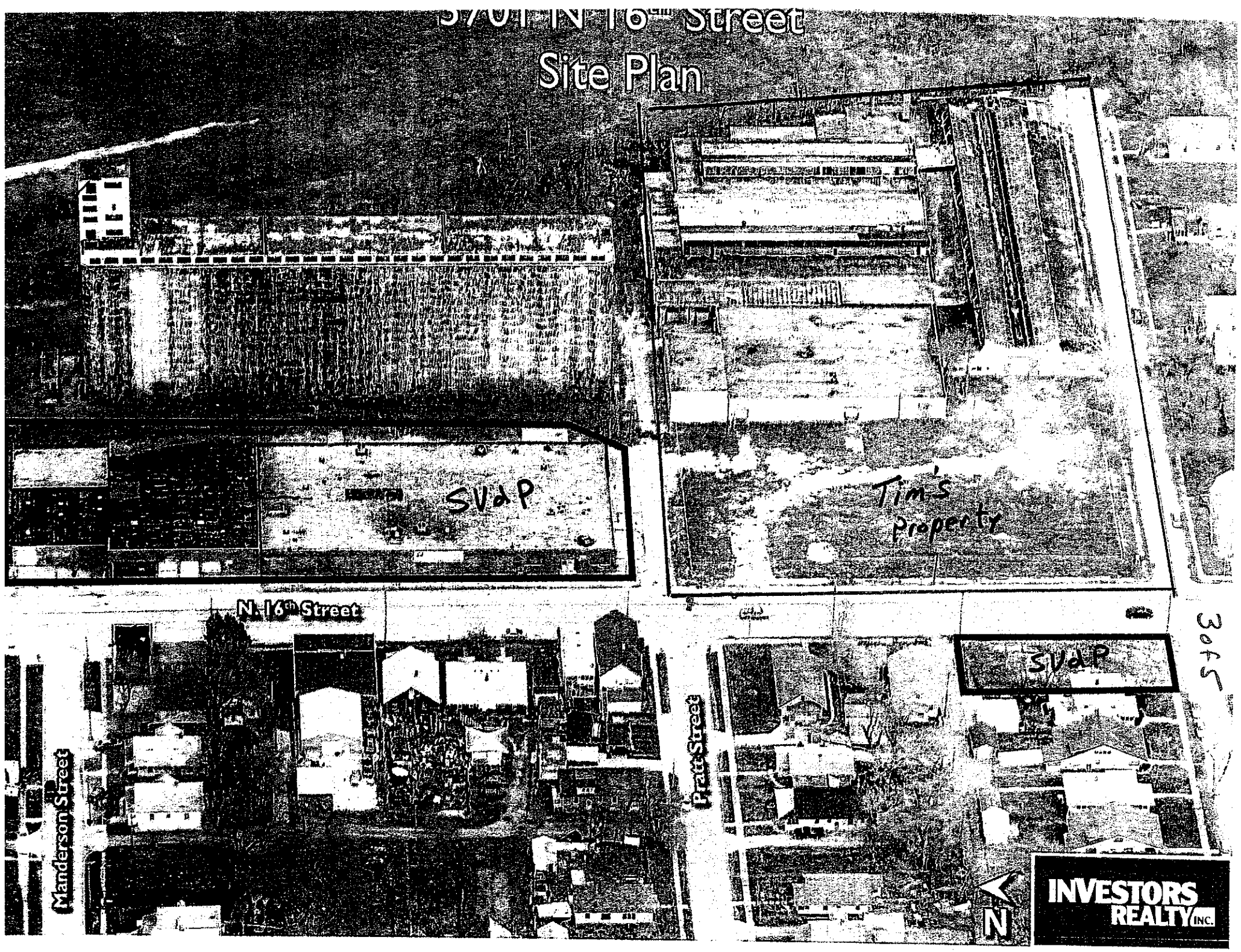
Preliminary Design

Preliminary Design Services to include the following:

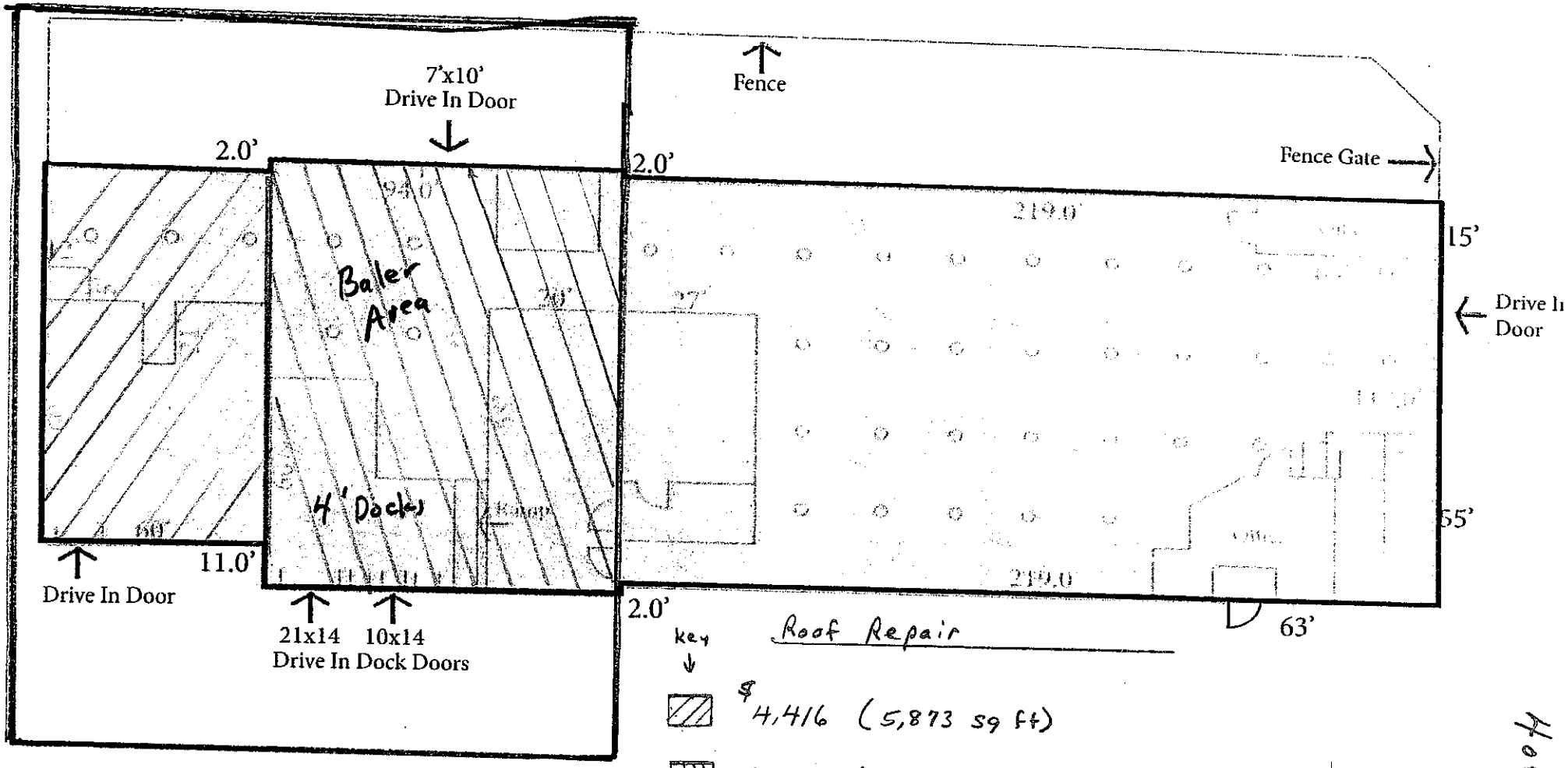
1. Field measure and photo document all portions of the interior and exterior of the building as required.
2. Prepare an AutoCAD background of the building shell as required.
3. Work with the Building Owner develop a program statement for the goals for the renovation of the building core and shell/common areas, Standard Printing Company, exterior shell renovation, site design and related building/site improvements.
4. Review existing site zoning classification and development guidelines pertaining to the redevelopment of the building and site.
5. Provide a preliminary floor plan design layout for the core and shell area of the building including locations of tenant areas, common corridors, common restrooms, building entrances, etc.
6. Provide a preliminary floor plan design layout for the two tenant bays; Standard Printing Company and the SVDP Retail Facility.
7. Develop a new exterior entry for Standard Printing Company based approved floor plan layout and prepare a 3D representation of the proposed design.
8. Provide a concept site design for the reconfiguration of the parking lot, drives, retaining walls and related site improvements.
9. Provide modifications to the preliminary floor plan, site plan and 3D representation as necessary to develop a final preliminary design scheme.

Topographic & Boundary Survey (3701 N. 16th Street)
Topographic & Boundary Survey (3615 N. 16th Street)

5701 N 16th Street
Site Plan



3701 N. 16th Street
Floor Plan



key

Roof Repair

$4,416 (5,873 sq ft)

71,265 (6,467 sq ft)

5,563 Coping Stones (1/2 Perimeter)

$81,244

N

INVESTORS REALTY INC.

4 of 5

3701 North 16th Street Report on Building tour

24 May 2016 J. F. Saniuk Job 2016-02

Present at Site: Joe Worthing, Rick Brown, SVdP; Kip Squire, TD2; Joe Saniuk AO*

Squire and Saniuk looked at roof structure above dock area. (approx. 6,467 S.F.)Structure consists of wide flange steel beams , spaced roughly 20'-0" o.c.. 2 x 12 Purlins span north to south above the steel beams. Batt insulation between the wood has deteriorated, and is falling. Some insulation is hanging from the purlins. Upon visual inspection, we can see evidence of moisture on the sheathing. Daylight can be seen through the roof in some places. The 2 x 12 Purlins appear to be undamaged by moisture. The bridging appears to be undamaged by moisture.

We toured the remainder of the facility. The area to the north, (approx.. 5,873 S.F.) water appears to be leaking from the perimeter edge, skylights, and roof penetrations. These areas shall be repaired. In the area to the south, the structure and rood appear to be in good order. A few steel columns have been damaged and need to be replaced. We did not evaluate doors and windows, and other holes / penetrations at this time.

Squire recommended removal of all of the sheathing, and replacement with new. If damaged 2 x 12's are encountered, adding additional members adjacent to damaged members is recommended. It is recommended that roof insulation be placed above the sheathing, if the height of the roof parapet allows.

Preliminary Budgeting

New single ply roof and insulation - 6, 467 S.F. x 9.5 $ per S.F.= $ 61,436

New sheathing - 6,467 S.f. x 1.52 $ / S.F. = $ 9,829

$71,265

Repair to north roof - 5, 873 S.F. (from Ak Sar Ben, prorated $ 29,405 x 0.15 = $4,415.75)

Repair coping stones (from Ak Sar Ben prorated $ 5,563 x 0.5 = $ 2,781.00)

PLANNING ARCHITECTURE INTERIORS WWW.AOOMAHA.CO

4610 Dodge Street
Omaha, NE 68132
(402) 551-3400

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PROPOSAL FOR PROFESSIONAL SERVICES

DATE:	January 28, 2016	**PROPOSAL #:**	001
PROJECT NUMBER:	Pending	**SENDER:**	Joseph F. Saniuk, AIA
PROJECT NAME:	3701 Building Redevelopment 3701 N. 16th Street Omaha, NE 68102	**ATTENTION:**	Christian Ott Standard Printing Co. 1008 N. 16th Street Omaha, NE 68102

AO will provide the following Architectural and Engineering services for the redevelopment of the 3701 Building in Omaha, Nebraska.

Attachments to this proposal include:
1. The Scope of Services provided for this project.
2. The Terms and Conditions.

Consulting services shall be provided by the following:
1. Architectural Services: AO
2. Survey & Civil Engineering: R.W. Engineering & Surveying, Inc.
3. Mechanical and Electrical Engineering: Advanced Engineering Systems, Inc.

BASIS OF COMPENSATION:

Architectural and Engineering services fees shall be based upon a lump sum fee as shown below, billed monthly, plus direct expenses at cost plus 10%, based upon the attached Hourly Rate Schedule.

ESTIMATED COST:

PHASE 1; Preliminary Design	
Architectural Services:	$10,000.00
Topographic & Boundary Survey (3701 N. 16th Street)	$3,700.00
Topographic & Boundary Survey (3615 N. 16th Street)	$2,300.00
TOTAL PHASE 1; PRELIMINARY DESIGN SERVICES FEES:	$16,000.00
PHASE 2; Project Implementation	
Architectural Services:	$92,500.00
Civil Engineering Services:	$7,500.00
Mechanical & Electrical Engineering Services:	$47,500.00
TOTAL PHASE 2; PROJECT IMPLEMENTATION SERVICES FEES:	$147,500.00
TOTAL PROJECT FEE:	$163,500.00

(Lump Sum Fee plus Direct Expenses at cost plus ten percent)

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AUTHORIZATION TO PROCEED:

APPROVED BY:		**APPROVED BY:**	
NAME:	Joseph F. Saniuk, AIA	**NAME:**	Joe Worthing
TITLE:	Principal	**TITLE:**	St. Vincent de Paul Inc. Pt
COMPANY:	Fifty Thirteen Corp., dba AO	**COMPANY:**	
DATE:	January 28, 2016	**DATE:**	6-23-16

Each copy of this proposal shall include the legal name of the Business / Owner (title holder) and a statement whether Owner is a sole proprietor, a partnership, a corporation, or any other legal entity, and each copy shall be signed by the person or persons legally authorized to bind the Owner / Business to a contract. A bid by a corporation shall further give the state of incorporation. If this proposal is requested by an agent, the agent shall have a current Power of Attorney attached certifying agent's authority to bind a contract in behalf of this project.

SCOPE OF SERVICES:

Based upon the discussions regarding the project to date, it is our understanding at the time of this proposal that work shall include the following:

1. The project consists of the Interior and exterior core, shell and site renovation of the existing 3701 Building containing approximately 41,356 SF located at 4701 N. 16th Street in Omaha, Nebraska to accommodate future tenant use.
2. Exterior renovation includes the replacement of existing doors and windows, tuck pointing of existing masonry, general exterior renovation, roofing systems replacement, masonry opening infill, new tenant entrances, ADA accessibility and other exterior modifications necessary to renovate the building in such a manner to meet Owner requirements and to be consistent with the scope of work identified in the Industrial Building Study prepared previously for the property.
3. Interior renovation includes the development of a "white box" space to accommodate future tenants. Work includes the development of common area restrooms, installation of building insulation, partial replacement of concrete floors and other interior modifications necessary to meet Owner requirements and to be consistent with the scope of work identified in the Industrial Building Study prepared previously for the property.
4. Mechanical and electrical engineering services include the development of new mechanical and electrical equipment, service metering for each tenant area, services for future restrooms and related to support the core and shell development of the building.
5. Site work includes the preparation of property survey services and the development of parking, access drives, sidewalks, water run-off retainage and related civil engineering services.
6. Also this project includes the development of two tenant bays in the building as follows:

STANDARD PRINTING COMPANY:
We understand that the Standard Printing Company shall occupy the south tenant bay of the building and will contain approximately 23,000 SF. Requirements for the printing company includes the following:

Office Area containing 4,000 SF:
- 8 Private Offices
- Large Conference Room
- Small Conference Room
- Open Office Area
- Reception/Waiting Room
- Support Areas as required

Printing Area containing 19,000 SF:
- 8,000 SF for Production
- 11,000 SF for Material Storage

SVDP RETAIL FACILITY:
We understand that the St. Vincent de Paul retail facility shall occupy the north tenant bay of the building and will contain approximately 4,000 SF. Requirements for the retail facility include the following:
- 1 Private Office
- Open Area for Retail Sales
- Cash/Wrap Area
- Access to Loading Dock
- Separate Exterior Entrance

7. The project shall be divided into the following two phases of work:
   PHASE 1: Preliminary Design:
   This phase includes the development of the preliminary floor plan layout for the core & shell and Standard Printing offices space. Work also includes a 3D representation of the design of the Standard Printing tenant space entrance.

   PHASE 2: Project Development:
   This phase includes architectural and engineering services in the further design development of the proposed improvements and the preparation of construction documents based upon the approved preliminary floor plan. This proposal also includes our involvement in the bidding and construction administration phases of the project.

PHASE 1: Preliminary Design:

Preliminary Design
Preliminary Design Services to include the following:

1. Field measure and photo document all portions of the interior and exterior of the building as required.
2. Prepare an AutoCAD background of the building shell as required.
3. Work with the Building Owner develop a program statement for the goals for the renovation of the building core and shell/common areas, Standard Printing Company, exterior shell renovation, site design and related building/site improvements.

4. Review existing site zoning classification and development guidelines pertaining to the redevelopment of the building and site.
5. Provide a preliminary floor plan design layout for the core and shell area of the building including locations of tenant areas, common corridors, common restrooms, building entrances, etc.
6. Provide a preliminary floor plan design layout for the two tenant bays; Standard Printing Company and the SVDP Retail Facility.
7. Develop a new exterior entry for Standard Printing Company based approved floor plan layout and prepare a 3D representation of the proposed design.
8. Provide a concept site design for the reconfiguration of the parking lot, drives, retaining walls and related site improvements.
9. Provide modifications to the preliminary floor plan, site plan and 3D representation as necessary to develop a final preliminary design scheme.

PHASE 2: Project Development

Design Development

Design Development Services to include the following:

ARCHITECTURAL SERVICES:

1. Provide minor modifications to the interior and exterior development of the core and shell/tenant improvement portions of the facility incorporating information from the owner and from our consultants as necessary.
2. Review the facility for compliance with applicable building code requirements.
3. Select and develop all building exterior and interior finish materials and products to include the following:
   - Exterior finish materials
   - Interior common core, restroom and tenant finish materials
   - Entrance and exterior door and systems and hardware
   - Window systems
   - Interior and exterior light fixture selections
   - Roofing material selections

CIVIL ENGINEERING SERVICES:

1. Topographic & Boundary Survey (3615 N 16th Street & 3701 N 16th Street):
   - Topographic survey shall be provided in AutoCAD Civil 3D format.
   - Topography shall be tied to NAVD88 vertical datum and Nebraska State Plane horizontal coordinates.
   - Topography shall be affixed to at least three (3) stable benchmarks and shall be shown on the survey.
   - Topography shall have a one foot contour interval.
   - Spot elevations shall be shown where abrupt changes in grade occur, where grades are extremely flat, at all corners of pavement and structures, at the top and bottom of all sets of steps, retaining walls, building entries, etc., at reasonable intervals along the top and bottom of curbs and curved pavement.
   - Denote all site features such as, but not limited to walks, curbs, manholes, drainage structures, water valves, gas valves, trees, shrubs, stairs, signs, utility poles, building doors, etc.
   - Show sizes, materials, rim and inverts of below ground utilities with utility identification by method of observed evidence together with evidence from plans

obtained from as-builts, utility companies and field markings by utility companies (Nebraska 811).
- Research and recover monuments on subject property.
- CAD drafting for final presentation of the boundary survey (Certificate of Survey). Not an ALTA survey.
- Set permanent monuments (1/2" rebar x 24" with cap) at all major corners of the boundary of the property, unless already marked or referenced by existing monuments or witnesses.
- Prepare a site map CAD drawing (plot plan)
- Submit CAD drawing to Owner.

2. Civil Site Design:
   - Preparation of AutoCAD Civil 3D 2015 format plan drawings.
   - Prepare Removal Plan, Sediment & Erosion Control Plan, Grading Plan, Paving Plan, and Utility Plans based on layout developed by Architect and Owner.
   - Provide a signed and sealed drainage study.
   - Design storm sewer detention for the parcel, City of Omaha requires the storm sewer system to detain storm water to reduce the runoff to pre-development levels for the 2, 10 and 100 year storms.
   - Provide site specific details, construction notes and specification. The civil specifications will be in the form of general notes referencing City of Omaha Standard Specifications and any City of Omaha Standard Details and Specifications.
   - Provide certification of the Civil plans by a licensed professional civil engineer in the state of Nebraska.

3. SWPPP Scope:
   - Develop a Storm Water Pollution Prevention Plan (SWPPP), SWPPP Narrative, and apply for National Pollution Discharge Elimination System Permit (NPDES) from State of Nebraska. Site is over 1 acre.
   - The scope of the Stormwater Pollution Prevention Plan (SWPPP) development work includes the following:
     a. The development of an Approved plan set according to the City of Omaha (City) and the Papillion Creek Watershed Partnership (PCWP) specifications.
     b. Preparation and submittal of the Construction Stormwater General Permit, per National Pollutant Discharge Elimination System (NPDES) requirements.
        - Preparation and submittal of the Construction Storm Water - Notice of Intent (CSW-NOI) to the Nebraska Department of Environmental Quality (NDEQ).
        - Preparation and submittal of all other required documentation:
          i. Applicant SWPPP Certification
          ii. SWPPP Narrative
          iii. Vicinity Map
          iv. Permix Application
          v. SWPPP Site Map
          vi. Drainage Calculations
     c. Completing Revisions to the SWPPP plans or documents as required by the City of Omaha.
     d. SWPPP inspections must be conducted once per week during construction and/or the next day after a heavy rain event of 0.50 inches or more. Inspections must continue until the project closure is accepted by the City of Omaha. (typically once 95% substantial growth is achieved and all temporary BMPs are removed). SWPPP inspections are not included as part of this proposal.

4. PCSMP Scope:
   - The scope of the Post-Construction Stormwater Management Program (PCSMP) development work includes but is not limited to the following:
     a. Prior to the PCSMP requirements, the method in which to treat and detain the stormwater runoff must first be designed by a licensed professional Civil Engineer.
     b. Completion of the PCSMP Application Form.
     c. Development and approval of a Drainage Study.
     d. Modified plan sheet showing location of all PCSMP Best Management Practices (BMPs).
     e. Development, and submittal of original copy with original signatures as required, of a Maintenance Agreement showing who is responsible for maintaining the PCSMP BMPs once construction is complete.
     f. Development and submittal of the PCSMP Applicant Certification Form.

MECHANICAL AND ELECTRICAL ENGINEERING SERVICES:

1. Core and Shell upgrades to the approximately 41,350 SF building including:
   - Water and Gas Service
   - Electrical Service
   - Upgrades to Fire Protection (performance specification only)
2. New common area restrooms for the building. Two locations.
3. Design of HVAC systems for the building.
4. Design of systems for the Standard Printing Company tenant bay to include:
   - 4,000 SF Office Area (including area for digital printer)
   - 8,000 SF Production Space (heating, ventilation, humidity control/AC)
   - 11,000 SF Storage Area (heated, ventilation only)
5. Design of systems for the SVDP Retail tenant bay to include:
   - 4,000 SF Sales Area
6. Design of systems for the balance of the building to be warehouse use to include:
   - 14,350 SF Warehouse Area (heated, ventilation only)
7. Design of mechanical utilities including gas, domestic water, fire water, sanitary sewer, storm sewer from interior out to 5' from building outside wall. Utilities configured to meter or sub-meter tenant white box space as required.
8. Design of site lighting as needed
9. Design of electrical systems including lighting, power, and telecommunications pathways
10. Provide up to five (5) total site visits, Owner meetings during design and construction and review of final systems installation.

Contract Documents:

Contract Document Services to include the following:

1. Preparation of final architectural and engineering contract documents and specifications for the construction of the improvements based upon the approved design development scheme.
2. The Contract Documents shall be stamped/sealed in accordance to local building code requirements.

Bidding / Negotiation:
Bidding & Negotiation Service to include the following:

1. Prepare and deliver all documents to a pre-selected general contractor or a selected list of general contractors for the purpose of bidding the improvements as required. Documents will be electronically submitted to a plans service for printing and distribution.
2. Provide clarifications and answers to all questions pertaining to the contract documents during the bidding period as required.
3. Prepare a construction contract between the owner and the selected general contractor using standard (AIA) contract forms.

This portion of the work assumes that a pre-selected general contractor or a general contractor selected through a bidding process will act as the general contractor for all phases of the work and that a successful construction contract will be negotiated accordingly. If at the conclusion of the bidding and negotiation process, a successful construction contract cannot be established; and at the request of the building owner, tenant or representative the project is to be redesigned and/or resubmitted for re-bid to the same or other general contractors, all associated documentation, bidding, negotiation and construction administration services provided by AO and/or their consultants will be deemed as additional services and billed as stated in the Basis of Compensation section below.

Construction Administration:
Provide Construction Administration Services to include the following:

1. Provide in-house construction administration services to include the following:
   - Answer all questions and requests for information pertaining to the contract documents.
   - Review shop drawing submittals for items to be installed in the building as submitted by the General Contractor.
   - Monitor general construction timeframe and construction processes.
   - Review of all change orders and pay requests including the preparation of project substantial completion release of liens and other related final project closeout documentation.

2. Provide on-site field observation services to verify that the renovation is being constructed per the plans and specifications developed by AO and their consultants. Observations are to be made at the following intervals:
   - *Architectural:*
     Construction progress observations:
     a. One site visit per month basis, 4 site visits total.
     b. One site visit to generate project close-out final punch list.
   - *MEP Engineering:*
     Construction progress observations:
     a. One site visit during construction.
     b. One site visit to generate project close-out final punch list.

Site observations that may be required, excluding those listed above will be deemed as additional services and will be billed on an hourly per the rates shown in the Terms and Conditions section below.

SCOPE OF SERVICES DOES NOT INCLUDE:

1. All work shall be confined to the interior and exterior development of the 3701 Building as described above. Any work requested of AO or their consultants in the remaining building tenant bays, site area or related areas of the building shall be deemed as additional services and shall be billed as stated in the "Basis of Compensation" section.
2. Any work associated with revisions to the project design made at the request of the Owner after the documents of each phase as noted above are substantially complete.
3. Modifications to the current property zoning classification, use, or related site development requirements to accommodate the new use of the building.
4. Preparation of any documentation or participation in any City, County or State Agency review process, i.e., Conditional or Special Use Permit, Zoning Board of Appeals, Planning Board, City Council, Building Board of Review, and Plumbing Board of Review etc. that may be required is not included other than those services outlined above.
5. Geotechnical surveys or reports.
6. Traffic Study, drafting and recording of any proposed easements. SWPPP field inspections or online reporting, Public Improvement Plans
7. Multiple drawing packages or construction administration phase services.
8. New utilities or other utility work. We assume that utilities available to the site are at the location and capacity required for all portions of the renovation.
9. Any as-built or record documentation.
10. Any building permits, special fees including application fees, special inspection fees or other related costs required by code or by the City of Omaha for the construction of this project.
11. Design of special systems including security, backup power, generator, UPS, surge protection, or lighting protection.
12. Design of access control, security or telecommunications systems including cables, jacks, patch panels, racks, wire management or related low voltage systems.
13. Telecommunications backbone infrastructure including copper, SM/MM fiber inside/outside plant and riser.
14. Design of structured cable systems including Cat 6 cabling, jacks, patch panels, rack or wire management.
15. Audio/Visual systems design including specification of equipment including LCD projectors, Televisions, etc.
16. CATV (Cable Television) distribution for conference rooms, break rooms and other locations as determined in design. Televisions, tuners, etc will not be specified.
17. Studies for life cycle cost analysis, energy code compliance and energy usage.
18. Commissioning Services.
19. Energy modeling for utility cost estimating.
20. Any site/building environmental or hazardous material assessments, studies or reports or other studies or remediation work that may be necessary.
21. LEED consulting services.
22. Special Inspection services.
23. Detailed opinions of construction costs.
24. Major structural component replacement including roof, floor and load bearing wall systems.

If any of the aforementioned items are to be required by AO, they shall be provided to the Tenant as additional services, billed on an hourly basis per the attached Hourly Rate Schedule.

Services provided by the Architect or their Consultants under this Agreement will be performed in a manner consistent with professional services with the degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances.

The laws of the State of Nebraska will govern the validity of this Agreement, its interpretation and performance. Any litigation arising in any way from this Agreement shall be brought in the courts of that State.

The individual signing this Agreement for and on behalf of both parties represents that he or she is a duly authorized agent of his or her respective principal and shall include the legal name of the Business / Owner (title holder) and a statement whether Owner is a sole proprietor, a partnership, a corporation, or any other legal entity, and each copy shall be signed by the person or persons legally authorized to bind the Owner / Business to a contract. If Agreement is by a corporation, please give the state of incorporation. If this Agreement is by an agent, the agent shall have a current Power of Attorney attached certifying agent's authority to bind a contract in behalf of this Project.

The Client agrees that, to the fullest extent permitted by law, AO total aggregate liability to the Client for injuries, claims, losses, expenses, damages or claim expenses arising out of this Agreement from any causes, shall not exceed the fee amount.

AO shall not be responsible for damages or costs resulting from hidden conditions in existing facilities.

The documents produced by AO under this Agreement may not be reproduced or extracted for any other endeavor without the expressed written consent of AO. Unauthorized copying, disclosure or construction use is prohibited by the Copyright Law.

"Observation": The visual observation of construction to permit AO, as an experienced and qualified professional, to determine that the Work when completed by the Contractor generally conforms to the Contract Documents. In making such observations, AO makes no guarantees for, and shall have no authority or control over, the Contractor's performance or failure to perform the work in accordance with the Contract Documents. AO shall have no responsibility for the means, methods, techniques, sequences or procedures selected by the Contractor or for the Contractor's safety precautions and programs nor for failure by the Contractor to comply with any laws or regulations relating the performance or furnishing of the work by the Contractor.

Indemnity: AO and the Client mutually agree, to the fullest extent permitted by law, to indemnify and hold each other harmless from any and all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising from their own negligent acts, errors or omissions in the performance of their services under this Agreement, to the extent that each party is responsible for such damages, liabilities or costs on a comparative basis of fault.

Limitation on Damages: Notwithstanding any other provisions of this Agreement, and to the fullest extent permitted by law, neither the Client nor AO, their respective officers, directors, partners, employees, contractors or sub-consultants shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or

implied warranty. Both the Client and AO shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in this Project.

Suspension: If the Owner suspends the Project, the Architect shall be compensated for services performed prior to the notice of such suspension. When the Project is resumed, the Architect shall be compensated for expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted. If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement by giving not less than seven days' written notice.

Termination: This contract may be terminated by either party upon seven days prior written notice. In the event of termination, AO shall be compensated by Client for all services performed and reimbursable expenses incurred up to and including the termination date and for the completion of such services and records as are necessary to place AO files in order and/or protect its professional reputation. If either party terminates this contract, these "Terms and Conditions" shall survive termination and shall remain enforceable between the parties.

Dispute Resolution: In an effort to resolve any conflicts that arise during or following this Project, the client and AO agree that all disputes between them arising out of or related to this Agreement shall be submitted to nonbinding mediation unless the parties mutually agree otherwise. The client and AO also agree to include a similar mediation provision in all agreements with independent contractors and consultants thereby providing for mediation as the primary method for dispute resolution for all parties on the Project.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: ST JOHN'S A.M.E. CHURCH	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: ST JOHN'S A.M.E. CHURCH	State Where Incorporated: NEBRASKA	
Street or Other Mailing Address of Applicant: 2402 NORTH 22ND STREET	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 1178 0000 02 06 EX-2B
City: OMAHA State: NE Zip Code: 68110	Contact Name: DENNIS E STEWART	Phone Number: 402 345-1070

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
DENNIS E STEWART	TRUSTEE	3044 BELVEDERE BLVD, OMAHA NE 68111
DEBORAH WOODS	TRUSTEE	6117 N 78TH TERR, OMAHA NE 68134
RV LESLIE R WHITE	PASTOR	1902 BLUE SAGE DR, PAPILLION NE 68133

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PROPERTY ADDRESS 2407 N 22ND STREET
LANDS
SEC 10-15-13
SUB 3 LT 41
40 X 141 FT

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Community Garden, parking

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Dennis Stewart — Authorized Signature | Trustee — Title | 07/06/16 — Date

Retain a copy for your records.

For County Assessor's Recommendation

X Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battiato
Assessor / Register of Deeds
By MFG

▶ Signature of County Assessor — Date 7/6/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE PROPERTY SCHEDULE

File with Your County Assessor

Statement of Reaffirmation of Tax Exemption

for Use When Applying for Continued Exemption for Qualifying Organizations

FORM 451A

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

Name of Organization: ST JOHN'S A.M.E. CHURCH	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: ST JOHN'S A..E. CHURCH	State Where Incorporated: NEBRASKA	
Street or Other Mailing Address of Applicant: 2402 N 22ND STREET	Parcel ID Number: 1178 0000 02 06 EX-2B	
City: OMAHA / State: NE / Zip Code: 68110	Contact Name: DENNIS E STEWART	Phone Number: 402 345-1070

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PROPERTY ADDRESS 2407 N 22ND STREET
LANDS
SEC 10-15-13
SUB 3 LT 41
40 X 141 FT

RECEIVED 2015 DEC -7 AM 9:10 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

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 ▶ Dennis E Stewart — Authorized Signature

TRUSTEE — Title

11/30/2015 — 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 a 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.

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Planted community garden

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

No

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

No

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: ST JOHN'S A.M.E. CHURCH	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: ST JOHN'S A.M.E. CHURCH	State Where Incorporated: NEBRASKA	
Street or Other Mailing Address of Applicant: 2402 NORTH 22ND STREET	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 1184 0000 02 06 EX-2B
City: OMAHA State: NE Zip Code: 68110	Contact Name: DENNIS E STEWART	Phone Number: 402 345-1070

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
DENNIS E STEWART	TRUSTEE	3044 BELVEDERE BLVD, OMAHA NE 68111
DEBORAH WOODS	TRUSTEE	6117 N 78TH TERR, OMAHA NE 68134
RV LESLIE R WHITE	PASTOR	1902 BLUE SAGE DR, PAPILLION NE 68133

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PROPERTY ADDRESS 2403 N 22ND STREET
LANDS
SEC 10-15-13
-EX ST & 9 FT - N 35 W 98 & N 2
E 42 W 140 FT SUB LT 7 TX LT 41

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Community Garden, parking

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Dennis E Stewart — Authorized Signature | Trustee — Title | 07/06/16 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battiato
Assessor / Register of Deeds
by [illegible]

▶ Signature of County Assessor — Date 7/6/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE PROPERTY SCHEDULE

File with Your County Assessor

Statement of Reaffirmation of Tax Exemption

for Use When Applying for Continued Exemption for Qualifying Organizations

FORM 451A

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

Name of Organization: ST JOHN'S A.M.E. CHURCH	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: ST JOHN'S A..E. CHURCH	State Where Incorporated: NEBRASKA	
Street or Other Mailing Address of Applicant: 2402 N 22ND STREET	Parcel ID Number: 1184 0000 02 06 EX-2B	
City: OMAHA; State: NE; Zip Code: 68110	Contact Name: DENNIS E STEWART	Phone Number: 402 345-1070

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PROPERTY ADDRESS 2403 N 22ND STREET
LANDS
SEC 10-15-13
-EX ST & 9 FT - N 35 W 98 & N 2
E 42W 140 FT SUB LT 7 TAX LT 41

RECEIVED 2015 DEC -7 AM 9:10 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

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 ▶ Dennis E Stewart — Authorized Signature | TRUSTEE — Title | 11/30/2015 — 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 a 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.

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☒ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Planted community garden

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

No

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

No

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: ST JOHN'S A.M.E. CHURCH	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: ST JOHN'S A.M.E. CHURCH	State Where Incorporated: NEBRASKA	
Street or Other Mailing Address of Applicant: 2402 NORTH 22ND STREET	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 1186 0000 02 06 EX-2B
City: OMAHA State: NE Zip Code: 68110	Contact Name: DENNIS E STEWART	Phone Number: 402 345-1070

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
DENNIS E STEWART	TRUSTEE	3044 BELVEDERE BLVD, OMAHA NE 68111
DEBORAH WOODS	TRUSTEE	6117 N 78TH TERR, OMAHA NE 68134
RV LESLIE R WHITE	PASTOR	1902 BLUE SAGE DR, PAPILLION NE 68133

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PROPERTY ADDRESS 2403 1/2 N 22ND STREET
LANDS
SEC 10-15-13
S 33 N 35 E 42W 140 FT SUB LT7
TAX LTR 41

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Community Garden, parking

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Dennis E Stewart — Authorized Signature | Trustee — Title | 07/06/16 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

▶ Diane L. Battiato — Assessor / Register of Deeds — Signature of County Assessor — Date 7/6/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ _____ Signature of County Board Member — Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE PROPERTY SCHEDULE

File with Your County Assessor

Statement of Reaffirmation of Tax Exemption

for Use When Applying for Continued Exemption for Qualifying Organizations

FORM 451A

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

Name of Organization	County Name	Tax Year
ST JOHN'S A.M.E. CHURCH	DOUGLAS	2016

Name of Owner of Property	State Where Incorporated
ST JOHN'S A..E. CHURCH	NEBRASKA

Street or Other Mailing Address of Applicant	Parcel ID Number
2402 N 22ND STREET	1186 0000 02 06 EX-28

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68110	DENNIS E STEWART	402 345-1070

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PROPERTY ADDRESS 2403 1/2 N 22ND STREET
LANDS
SEC 10-15-13
S 33 N 35 E 42W 140 FT SUB LT 7
TAX LT 41

RECEIVED 2015 DEC -7 AM 9:10 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

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 ▶ Dennis E Stewart — Authorized Signature

TRUSTEE — Title

11/30/2015 — 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 a 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.

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Specific Instructions. The completed Form 451A must be retained by the county assessor.

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☒ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Planted Community garden.

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

No

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

No

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
United Methodist Ministries	Douglas	2016

Name of Owner of Property	State Where Incorporated
	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
5602 Read Street	$	0238380000 + 0239790008

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68152		

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Craig Howell	President	3023 N 125th Ave Omaha, NE 68164
Micheal McClellan	Vice-President	503 S. 36th St. Omaha, NE68105
Teresa Mardesen	Secretary	515 S. 118th St. Omaha, NE 68137

RECEIVED 2016 MAY 16 PM 3:36 DOUGLAS COUNTY ASSESSOR/REGISTER OF DEEDS

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

See Exhibit "A"

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

See Exhibit "B"

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Authorized Signature: Kathy Meyer | Title: Executive Director | Date: 5/2/2106

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battiato
Assessor / Register of Deeds
Signature of County Assessor — Date 6/16/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

Permissive Exemption Application
Exhibit A

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Real Property:

Parcel 1: Lot 10 in Block 1, in Benson View Acres, an addition to the City of Omaha as surveyed, platted and recorded in Douglas County Nebraska EXCEPT the North 616.00 feet therof. Parcel 2: That part of tax lot 2 in the southeast quarter of the southwest quarter (SE ¼ SW ¼) of section 30 township 16 north, range 13 east of the 6th P.M., in the city of Omaha, Douglas county Nebraska, described as follows: From the Northwest corner of the Southeast Quarter of the Southwest Quarter of Section 30, Township 16 North, Range 13 East, South 00 00' 48" West, 267.74 feet, to the Southeast corner of Lot 10, Block 1, on the Northerly line of Read St., to the Westerly right of way of Mormon Bridge Road; thence North 33 41' 47" East 190.00 feet, along the Northerly right of way of Mormon Bridge Road; thence South 56 18' 13" West. 280.47 feet, to the Easterly line of Lot 10, Block 1, Benson View Acres, which it the Point of Beginning.

Tangible Personal Property:

6 personal computers
8 office desks
2 conference tables
18 office chairs
20 folding chairs
50 terra cotta pots
2 tillers
2 lawn mowers
1 snow blower
1 wood chipper
30 shovels
30 rakes
20 hoes
1 table saw
5 electric drills
2 copier/printers
1 tractor
5 shop tables
20 metal shelving units
8 wheelbarrows

Permissive Exemption Application
Exhibit B

Property is used to provide education for United Methodist youth groups about issues related to hunger and urban agriculture. Other uses include providing workshops and classes free of charge to low-income children and youth about gardening, nutrition, food preservation and urban agriculture. Buildings on property are used to provide office space for staff, educational programming, and storage of garden equipment. Greenhouses on site are used to grow seedlings for community gardening ministry. Seedlings and produce grown on site are given away. United Methodist Ministries does not charge for anything grown on site. All income is from donations. Support for United Methodist Ministries is from United Methodist Churches and donations. The site is an extension of the ministry of the Great Plains Conference of the United Methodist Church.

Nebraska Net Book Value Personal Property Schedule

- Attach as many schedules as necessary to your Nebraska Personal Property Return.
- Retain a copy for your records.

Name on Nebraska Personal Property Return: United Methodist Ministries - Missouri River District

For Tax Year: 2016

Type of Property
(Check Only One of the Boxes)

1 ☑ Commercial and Industrial Property 2 ☐ Agricultural Machinery and Equipment

You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.

(A) Item Name/Description	(B) Year Acquired	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
Desks	2009	8	$ 800	7	6.13	$ 49.04
Computers	2013	3	5200	5	41.65	$2165.80
Computers	2014	3	4500	5	59.5	2677.50
office chairs	2008	18	900	7	0	0
tables	2008	2	125	7	0	0
telephones	2015	5	1745	7	89.29	1558.11
tiller	2009	1	300	7	6.13	18.39
tiller	2012	1	300	7	42.88	128.64
snow blower	2016	1	500	7	89.29	446.45
lawn mower	2016	1	180	7	89.29	160.72
lawn mower	2009	1	1000	7	6.13	61.30
wood chipper	2009	1	700	7	6.13	42.91
folding chairs	2016	20	225	7	89.29	200.90
shovels	2014	30	1050	7	70.16	736.68
rakes	2014	30	1050	7	70.16	736.68
hoes	2014	20	460	7	70.46	324.12
table saw	2014	1	600	7	70.46	422.76
cordless drills	2014	5	500	7	70.46	352.30
copier	2010	1	1100	7	18.38	202.18
copier	2015	1	350	7	89.29	312.52
wheelbarrows	2014	8	1200	7	70.16	841.92
						~~[illegible]~~

Total this page (if more than one schedule is used, total each page separately).
Enter the total of all pages on line 1 or line 2, as appropriate, on the Nebraska Personal Property Return . . $ 11438.92

Schedule Number _____ of _____

Table 1—Nebraska Net Book Depreciation Factors

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	0.00	24.99	42.88	56.81	69.25	76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13	30.59	50.19	60.29
8			0.00	21.85	44.29	55.77
9				13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12					20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00

Table 2—Recovery Periods

(Equivalent to the Federal "Modified Accelerated Cost Recovery System" [MACRS])

Part A	Personal Property Used in All Business Activities, Without Regard to the Type of Business	Recovery Period
	Office furniture, fixtures, and equipment (telephones, communication equipment)	7
	Information systems, computers and peripheral equipment, calculators, typewriters, adding machines, copiers, duplicating equipment	5
Transportation:		
	Light and heavy general purpose trucks and cars (unlicensed)	5
	Trailers and trailer-mounted containers	5
	Airplanes and helicopters not used for commercial or contract carrying of passengers or freight	5
	Railroad cars and locomotives not owned by railroad transportation companies	7
	Water transportation vessels, barges, etc.	10
Part B	**Other Personal Property Used in the Following Business Activities**	
Agricultural:		
	Agricultural machinery and equipment, including irrigation equipment	7
Cable Television:		
	Subscriber connection and distribution systems	7
	Program origination	5
	Service and test	5
	Microwave systems	5
Construction:		
	Assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers, and others except railroads	5
Distributive Trades and Services:		
	Wholesale and retail trades, and personal and professional services	5
Manufacturing:		
	Grain and grain mill products	10
	Sugar and sugar products	10
	Vegetable oils and vegetable oil products	10
	Other food and beverages	7
	Yarn, thread, woven products, and nonwoven fabrics	7
	Wood products and furniture	7

Table 2 (continued)

	Recovery Period
Manufacturing (continued):	
Printing, publishing, and allied materials	7
Rubber products and finished plastic products	7
Leather and leather products	7
Glass products	7
Stone and clay products	7
Primary nonferrous metals	7
Foundry, steel mill, and fabricated metal products	7
Electrical and nonelectrical machinery and other mechanical products	7
Manufacture of motor vehicles	7
Manufacture of aerospace products	7
Manufacture of athletic, jewelry, and other goods	7
Sawmill equipment in permanent sawmills	7
Sawmill equipment in temporary facility	5
Knitted goods and textured yarns	5
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical and dental supplies	5
Apparel and other finished products	5
Special tools and devices for food and beverages, rubber products, finished plastic products, glass products, fabricated metal products, and manufacture of motor vehicles	3
Miscellaneous:	
Electric utility transmission and distribution plant	20
Waste reduction and resource recovery plants	7
Furniture and appliances used in rental property	7
Oil and Mineral:	
Mining--assets used in mining and quarry (for example, sand, gravel, stone, etc.)	7
Exploration for and production of petroleum and natural gas, including gathering pipelines and related storage facilities, compression or pumping equipment	7
Drilling onshore oil and gas wells	5
Recreation:	
Assets used in provision of entertainment for fee (for example, bowling alleys, billiard and pool halls, theaters, miniature golf courses, etc.)	7
Theme and amusement parks	7
Telephone Communications and Radio and Television Broadcasting:	
Cable and long-line systems (transmission lines)	20
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.)	15
Telephone central office equipment (central office switching equipment)	10
Telephone station equipment	7
Computer-based telephone central office switching equipment (function are those of a computer or peripheral equipment used in its capacity as telephone central office equipment)	5
Radio and television broadcasting (except transmission towers)	5
Telegraph And Satellite Communications:	
Central office control facilities (switching and monitoring signals)	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers)	7
Computerized switching, channeling, and associated equipment	7
Satellite ground segment property	7
Equipment installed on customer premises	7
Support equipment	7
Headend	7

Permissive Exemption Application Questionnaire

Building/Parcel Address: 5602 Read St. Omaha, NE 68152

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

United Methodist Ministries ("UMM") will use the property in furtherance of its ministries, which at this time are primarily involved with teaching youth and others about hunger and food issues, healthy diet, and urban gardening or agriculture. See attached page...

When not being used for religious services/activities, is the building used for other purposes?

☑ YES ☐ NO

If YES, please describe those uses.

The property is used to provide education to United Methodist youth and other low-income children and youth about hunger related issues. There are specific classes on gardening, food preservation, nutrition, and urban agriculture. See attached page...

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Churches/Temples Religious Buildings - Continuation

Description of the services/activities and how often they occur.

Office staff of UMM will be housed in the building or buildings on the site so the buildings will be used full-time for such purposes. Occasional worship services will be held at the property by United Methodist youth groups who come from different parts of this area for volunteer service, primarily in the summer. Volunteers and mission from churches from a 3-4 state area will visit and work at this site. Part of their visits will include spiritual reflection and teaching. Finally, there is an outdoor "chapel" area on site that will hold other religious events and activities primarily for local United Methodist churches.

When note being used for religious services/activities, is the building used for other purposes? If yes, please describe those uses.

The nursery and greenhouses on site which will be used to grow seedlings and other plants which are then used to establish and support community gardening. UMM has established over 100 community gardens in a 3 state area in the last few years. The community gardens are used to grow local produce and teach individuals about local food as well as hunger issues.

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

UMM is a religious organization but a primary ministry is educating people about food deserts, lack of nutritious food in urban areas, how to establish community gardens and then educating youth and young people about hunger and nutritions issues. See attached sheet...

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

As described above there will be classes taught in the facility/buildings but UMM also grows seedlings and plants in the buildings as well as stores equipment which is used at gardens in a 3 state area for off-site education and community gardening, and food and health education.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

The site and buildings will be used exclusively by UMM in furtherance of its ministry.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Education Facilities - Continuation

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

There is a nursery building with greenhouses on the site and a larger barn or storage building. UMM provides education for young persons off-site but will also utilize these buildings for education purposes. Young people and others will be involved in learning about gardening and growing food plants. There will also be cooking and food preparation classes taught on site. UMM employs ___ educators to devote their time to community education on community gardening, nutrition, and food preservation. As part of its mission UMM grows plants and seedlings that are planted in the community gardens that UMM helps to establish in a 3 state area and also will provide the seedlings and plants to those who are maintaining existing community gardens.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Abide Network, Inc.	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Abide Network, Inc.	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: PO Box 11489	Total Actual Value of Real and Personal Property: $0.00	Parcel ID Number: 0241670000
City: Omaha; State: NE; Zip Code: 68111	Contact Name: Aaron Flaugh	Phone Number: 402-489-4304

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Ron Dotzler	Chairman	3335 Fowler Ave, Omaha, NE 68111
Rick Barry	Vice President	540 S 206th Ave, Elkhorn, NE 68022
Josh Dotzler	CEO	3335 Fowler Ave, Omaha, NE 68111

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lands Sec-Twn-Rge 32-16-13 S 5 N 30 AC NW 1/4 NW 1/4 5 AC

RECEIVED 2016 JUN -8 PM 3:27 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

The ground is being used for various community events, church gatherings, and church outreach.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ _____ Authorized Representative 6.8.16

Authorized Signature — Title — Date

Retain a copy for your records.

For County Assessor's Recommendation

X Approval

Approval of a Portion

Denial

COMMENTS:

▶ Diane L. Battiato

Assessor / Register of Deeds by _____ Date 6/14/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ _____ Signature of County Board Member _____ Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4602 Bauman Ave, Omaha, NE 68152

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☑ NO

Please describe the nature of the instrument.

N/A

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

N/A

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Abide periodically uses the ground for community events, church gatherings and church ourtreach.

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

No

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

No

What steps has the organization taken to add that improvement?

N/A

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

No

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

No

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

No

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
GREATER OMAHA CHAMBER FOUNDATION	Douglas	2016

Name of Owner of Property	State Where Incorporated
GREATER OMAHA CHAMBER FOUNDATION	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1301 HARNEY ST	$ 778500	0314040004

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68102	Audra Schawang	402-978-7944

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Clark Lauritzen	Chairman	1301 Harney Street, Omaha, NE 68102
David G. Brown	President	1301 Harney Street, Omaha, NE 68102
George Little	Vice President	1301 Harney Street, Omaha, NE 68102

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

CITY LOTS LOT 3 BLOCK 149 1/2 VAC ALLEY ADJ & IRR E 3.73 W 48.5 S 10.05 FT & E 17.5 FT LOT 3 & ALL LOTS 1 & 2 PARTIAL EXEMPT BLK 149

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

The building is the headquarters for the Greater Omaha Chamber Foundation, Greater Omaha Chamber of Commerce, and also houses several partner organizations. All of these organizations, including the partners, are either 501(c)(3) or 501(c)(6) non-profits. Activities that fall under the 501(c)(3) include leadership programs and economic development. The economic development effort includes the partners and is called the Greater Omaha Economic Development Partnership (GOEDP). The GOEDP is committed to driving growth of the regions strong, diverse economy by taking a region-wide approach to business

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
Audra A. Schawang	CFO	12/31/2015

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	7/20/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 1301 Harney Street, Omaha, NE 68102

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [x] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

The property includes a 24,304 square-foot building that was completed in 1983. The north two-thirds of the building has a two-story design, while the south has a one-story design. There is no office space on the second floor, only meeting space, storage, equipment, etc.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Greater Omaha Chamber (1,918), Sarpy County EDC (252.5), Gateway Devel Corp (166.25) Greater Fremont Devel Council (140) & Cass County Neb Economic Development (151.25) Equals 12% of total square footage.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

Each of the organizations leases office space with the initial term as one year and can renew for an unlimited number of additional one year terms. Rent per month, Chamber $6,232, Sarpy $820, Gateway $540, Fremont $455, Cass $491. Total rent per month $8,538.

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

No

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

No

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

There isn't a profit but if there was it would go into the building fund to save for repairs or improvements to the building.

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Greater Omaha Chamber Foundation
2015 Board of Directors

Clark Lauritzen, Chairman
First National Bank of Omaha
1620 West Dodge, Stop 1104
Omaha, NE 68197
402-602-3529

Home Address
417 South 93rd Street
Omaha, NE 68114
402-397-1417

David G. Brown, President
Greater Omaha Chamber of Commerce
1301 Harney Street
Omaha, NE 68102
402-346-5000

Home Address
2655 South 96th Street
Omaha, NE 68124
402-558-1363

George Little, Vice President
HDR, Inc.
8404 Indian Hills Dr.
Omaha, NE 68114
402-399-4820

Home Address
112 South 92nd Street
Omaha, NE 68114
402-964-7430

Anne Branigan, Secretary
Greater Omaha Chamber of Commerce
1301 Harney Street
Omaha, NE 68102
402-346-5000

Home Address
9502 Douglas Street
Omaha, NE 68114
402-397-3596

Ronald N. Quinn, Treasurer
Tenaska, Inc.
1044 North 115 Street
Suite 400
Omaha, NE 68154-4446
402-681-9500

Home Address
9904 Broadmoor Road
Omaha, NE 68114
402-393-3035

0314040004 Supplement

7/20/2016—Audra Schwarang-CFO

Foundation owns the building. Leases space to nonprofit economic development entities—Omaha, Sarpy County, Cass County, Washington County and Fremont. Leases out about 12% and the rest used by Foundation for its staff. Does not lease any space out to for-profit entities.

Does have parking that it leases out, but that is on parcel to immediate south. View of aerial map confirms.

MJG

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
2302M LLC	Douglas	2016

Name of Owner of Property	State Where Incorporated
2302M LLC	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
105 N 31st Ave Suite 100	$ 1.00	0412080000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68131	Lynn Gorman	4702-346-5550

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Anil Agarwal	Director	105 N 31st Ave Suite 100 Omaha, NE 68131
Sudha Agarwal	Director	105 N 31st Ave Suite 100 Omaha, NE 68131

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SOUTH OMAHA CITY LOTS LOT 6 BLOCK 88 W 23 E 103 FT & S 30 E 103 FT LOT 5 & E 103 FT 30 X 120 & 80 X 90

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Property is leased by Learning Communities of Douglas and Sarpy County (a government program), whose mission is to demonstrate, share and implement more effective practices to measurably improve educational outcomes for children and families in poverty.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? . . . . . ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? . . ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? . . . . . ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? . . . . . ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Arun Agarwal (Authorized Signature) | Manager (Title) | 6/15/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) | 6/30/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) | _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 2302 M Street

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [x] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

Commercial office building

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

Leased to Learning Communities of Douglas and Sarpy Counties. Operating under a 10 year lease through August 2023. Monthly rent at $8,887.83 (for entire office space and parking areas)

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

No

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

No

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Retained for capital expenditure reserves

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

(1) Complete responses to item on Form 451 which did not fit on the form

(b)
Give a detailed description of the use of the property:
H.E.L.P. Foundation of Omaha, Inc., is leasing real property located at 2302 M Street, Omaha, NE, 68107, and adjacent parcels to the Learning Community, an educational organization. Four adjacent parcels are parking lots that are also owned by H.E..L.P Foundation's wholly owned subsidiary, 2302 M, LLC, and being leased to the Learning Community along with the building at 2302 M Street.

The Learning Community will use the building and adjacent parking lots ("property") exclusively for educational purposes. Specifically, Learning Community will use the property as an "elementary learning center". Use of the property as an elementary learning center is consistent with the Learning Community charter. The purpose of Learning Community elementary learning centers is to provide students a strong foundation during their elementary years so that they will be successful later in life. The centers collaborate with member school districts and community partners to provide students the benefits of new and innovative educational programs. The elementary learning centers focus on improving elementary learning that will help students succeed academically. These centers utilize long-term strategies that involve parents supporting their children's elementary education.

(2) Five Factor Statutory Test and Additional Information

I. Overview of the property owner, H.E.L.P. Foundation of Omaha, Inc.
H.E.L.P. Foundation of Omaha, Inc. ("HELP") is a charitable, 501(c)(3) organization that was created in 1984 and presently focuses on providing health, education, and affordable housing to those in need. HELP is interested in focusing its future efforts on developing affordable real estate for other non-profit organizations. HELP acquired property from the City of Omaha in January of 2013.

HELP will be leasing this property to Learning Community, an entity that was created by the state legislature that focuses exclusively on educational issues ("lessee"). Learning Community will use the property exclusively for educational purposes.

III. Five factor statutory test

Based on the following reasons, HELP believes it satisfies the governing five factor statutory test.

1) **FACTOR #1: Ownership.** The property is owned by a "qualifying organization" (i.e. HELP). HELP is a "qualifying organization" because it satisfies the definition of a "charitable organization" set forth in REG-40-005.01C. This regulation defines a "charitable organization" as an organization that is "operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons." HELP is a "charitable organization" due to its 501(c)(3) status and its purposes being providing health, educational, and affordable real estate services to those in need. Below is an excerpt from HELP's Articles of Organization pertaining to its mission:

> *"The primary purposes of the H.E.L.P. Foundation of Omaha, Inc. shall continue to be charitable and civic to include the availability of civic services such as, without limitation, (H)ealth and (E)ducation to those in need through diverse programs and clinic locations, as well as to purchase and sell land and existing real estate, and to construct, develop/redevelop, own, lease, and manage affordable real estate including, without limitation, affordable housing. The H.E.L.P. Foundation of Omaha, Inc. shall work diligently to ensure that everyone within its reach and is in need, has the availability of a higher quality of life."*

HELP presently has valid ownership of the property for which it desires a property tax exemption, and has the right to sell, lease, use, give away, or enter the property.

2) **FACTOR #2: Exclusive Use.** This factor will be met because HELP will lease the property to an organization that will exclusively use it for educational purposes. REG-40-005.03 states that "exclusive use" means the predominant or primary use of the property as opposed to incidental use. As previously stated, the lessee is a political subdivision of the state that solely focuses on educational issues. The lessee will only use the property for the purposes of furthering its mission, which is to resolve educational issues affecting schools in the state.

3) **FACTOR #3: No financial gain or profit.** This factor will be met because the property will not be used for the financial gain or profit to either the owner or user. REG-40-005.05 provides that the threshold for proving "no financial gain or profit" is that "no part of the income from the property is distributed to the owner's or user's, members, directors, or officers, or to private individuals." REG-40-005.05A provides the following example which is identical to the instant scenario:

> A qualifying organization leases office space in its building to other charitable organizations. All of the building is used exclusively for charitable purposes. The lease payments are used for charitable activities. The entire building is allowed an exception, since no financial gain or profit exists and the actual use of the entire property remained charitable.

Like the qualifying organization above, HELP intends to lease the entire property to an organization that will exclusively use it for an exempt purpose. Moreover, HELP will use the lease payments for charitable activities.

4) **FACTOR #4: Restricted alcoholic liquor sales.** This factor will be met because there will be no alcohol sold or consumed on the property.

5) **FACTOR #5: Prohibited discrimination.** This final factor will be met because neither HELP nor the lessee discriminate in their membership or employment based on race, color, or national origin. Neither organization has a formal or informal policy of discrimination which denies or otherwise limits membership or employment.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
2302M LLC	Douglas	2016

Name of Owner of Property	State Where Incorporated
2302M LLC	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
105 N 31st Ave Suite 100	$ 1.00	0412170004

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68131	Lynn Gorman	402-346-5550

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Anil Agarwal	Director	105 N 31st Ave Suite 100 Omaha, NE 68131
Sudha Agarwal	Director	105 N 31st Ave Suite 100 Omaha, NE 68131

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SOUTH OMAHA CITY LOTS LOT 6 BLOCK 88 W 47 FT LOTS 5 & 6 BLK 88

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Property is leased by Learning Communities of Douglas and Sarpy County (a government program), whose mission is to demonstrate, share and implement more effective practices to measurably improve educational outcomes for children and families in poverty.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
Arun Agarwal	Manager	6/15/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: SOUTH OMAHA CITY LOTS LOT 6 BLOCK 88 W 47 FT LOTS 5 & 6

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [x] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

Parking Lot adjacent to commercial office space

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

Leased to Learning Communities of Douglas and Sarpy Counties. Operating under a 10 year lease through August 2023. Monthly rent at $8,887.83 (for entire office space and parking areas)

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

No

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

No

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Retained for capital expenditure reserves

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

(1) Complete responses to item on Form 451 which did not fit on the form

(b)
Give a detailed description of the use of the property:
H.E.L.P. Foundation of Omaha, Inc., is leasing real property located at 2302 M Street, Omaha, NE, 68107, and adjacent parcels to the Learning Community, an educational organization. Four adjacent parcels are parking lots that are also owned by H.E..L.P Foundation's wholly owned subsidiary, 2302 M, LLC, and being leased to the Learning Community along with the building at 2302 M Street.

The Learning Community will use the building and adjacent parking lots ("property") exclusively for educational purposes. Specifically, Learning Community will use the property as an "elementary learning center". Use of the property as an elementary learning center is consistent with the Learning Community charter. The purpose of Learning Community elementary learning centers is to provide students a strong foundation during their elementary years so that they will be successful later in life. The centers collaborate with member school districts and community partners to provide students the benefits of new and innovative educational programs. The elementary learning centers focus on improving elementary learning that will help students succeed academically. These centers utilize long-term strategies that involve parents supporting their children's elementary education.

(2) Five Factor Statutory Test and Additional Information
I. Overview of the property owner, H.E.L.P. Foundation of Omaha, Inc.
H.E.L.P. Foundation of Omaha, Inc. ("HELP") is a charitable, 501(c)(3) organization that was created in 1984 and presently focuses on providing health, education, and affordable housing to those in need. HELP is interested in focusing its future efforts on developing affordable real estate for other non-profit organizations. HELP acquired property from the City of Omaha in January of 2013.

HELP will be leasing this property to Learning Community, an entity that was created by the state legislature that focuses exclusively on educational issues ("lessee"). Learning Community will use the property exclusively for educational purposes.

III. Five factor statutory test

Based on the following reasons, HELP believes it satisfies the governing five factor statutory test.

1) **FACTOR #1: Ownership.** The property is owned by a "qualifying organization" (i.e. HELP). HELP is a "qualifying organization" because it satisfies the definition of a "charitable organization" set forth in REG-40-005.01C. This regulation defines a "charitable organization" as an organization that is "operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons." HELP is a "charitable organization" due to its 501(c)(3) status and its purposes being providing health, educational, and affordable real estate services to those in need. Below is an excerpt from HELP's Articles of Organization pertaining to its mission:

> *"The primary purposes of the H.E.L.P. Foundation of Omaha, Inc. shall continue to be charitable and civic to include the availability of civic services such as, without limitation, (H)ealth and (E)ducation to those in need through diverse programs and clinic locations, as well as to purchase and sell land and existing real estate, and to construct, develop/redevelop, own, lease, and manage affordable real estate including, without limitation, affordable housing. The H.E.L.P. Foundation of Omaha, Inc. shall work diligently to ensure that everyone within its reach and is in need, has the availability of a higher quality of life."*

HELP presently has valid ownership of the property for which it desires a property tax exemption, and has the right to sell, lease, use, give away, or enter the property.

2) **FACTOR #2: Exclusive Use.** This factor will be met because HELP will lease the property to an organization that will exclusively use it for educational purposes. REG-40-005.03 states that "exclusive use" means the predominant or primary use of the property as opposed to incidental use. As previously stated, the lessee is a political subdivision of the state that solely focuses on educational issues. The lessee will only use the property for the purposes of furthering its mission, which is to resolve educational issues affecting schools in the state.

3) **FACTOR #3: No financial gain or profit.** This factor will be met because the property will not be used for the financial gain or profit to either the owner or user. REG-40-005.05 provides that the threshold for proving "no financial gain or profit" is that "no part of the income from the property is distributed to the owner's or user's, members, directors, or officers, or to private individuals." REG-40-005.05A provides the following example which is identical to the instant scenario:

> A qualifying organization leases office space in its building to other charitable organizations. All of the building is used exclusively for charitable purposes. The lease payments are used for charitable activities. The entire building is allowed an exception, since no financial gain or profit exists and the actual use of the entire property remained charitable.

Like the qualifying organization above, HELP intends to lease the entire property to an organization that will exclusively use it for an exempt purpose. Moreover, HELP will use the lease payments for charitable activities.

4) **FACTOR #4: Restricted alcoholic liquor sales.** This factor will be met because there will be no alcohol sold or consumed on the property.

5) **FACTOR #5: Prohibited discrimination.** This final factor will be met because neither HELP nor the lessee discriminate in their membership or employment based on race, color, or national origin. Neither organization has a formal or informal policy of discrimination which denies or otherwise limits membership or employment.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
2302M LLC	Douglas	2016

Name of Owner of Property	State Where Incorporated
2302M LLC	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
105 N 31st Ave Suite 100	$ 1.00	0415220000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68131	Lynn Gorman	402-346-5550

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Sudha Agarwal	Director	105 N 31st Ave Suite 100 Omaha, NE 68131
Anil Agarwal	Director	105 N 31st Ave Suite 100 Omaha, NE 68131

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SOUTH OMAHA CITY LOTS LOT 16 BLOCK 113 50 X 130

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Property is leased by Learning Communities of Douglas and Sarpy County (a government program), whose mission is to demonstrate, share and implement more effective practices to measurably improve educational outcomes for children and families in poverty.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Arun Agarwal (Authorized Signature) Manager (Title) 6/15/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/30/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4809 S 23ST Omaha, NE 68107

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [x] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

Parking Lot adjacent to commercial office space

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

Leased to Learning Communities of Douglas and Sarpy Counties. Operating under a 10 year lease through August 2023. Monthly rent at $8,887.83 (for entire office space and parking areas)

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

No

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

No

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Retained for capital expenditure reserves

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

(1) Complete responses to item on Form 451 which did not fit on the form

(b)
Give a detailed description of the use of the property:
H.E.L.P. Foundation of Omaha, Inc., is leasing real property located at 2302 M Street, Omaha, NE, 68107, and adjacent parcels to the Learning Community, an educational organization. Four adjacent parcels are parking lots that are also owned by H.E..L.P Foundation's wholly owned subsidiary, 2302 M, LLC, and being leased to the Learning Community along with the building at 2302 M Street.

The Learning Community will use the building and adjacent parking lots ("property") exclusively for educational purposes. Specifically, Learning Community will use the property as an "elementary learning center". Use of the property as an elementary learning center is consistent with the Learning Community charter. The purpose of Learning Community elementary learning centers is to provide students a strong foundation during their elementary years so that they will be successful later in life. The centers collaborate with member school districts and community partners to provide students the benefits of new and innovative educational programs. The elementary learning centers focus on improving elementary learning that will help students succeed academically. These centers utilize long-term strategies that involve parents supporting their children's elementary education.

(2) Five Factor Statutory Test and Additional Information
I. Overview of the property owner, H.E.L.P. Foundation of Omaha, Inc.
H.E.L.P. Foundation of Omaha, Inc. ("HELP") is a charitable, 501(c)(3) organization that was created in 1984 and presently focuses on providing health, education, and affordable housing to those in need. HELP is interested in focusing its future efforts on developing affordable real estate for other non-profit organizations. HELP acquired property from the City of Omaha in January of 2013.

HELP will be leasing this property to Learning Community, an entity that was created by the state legislature that focuses exclusively on educational issues ("lessee"). Learning Community will use the property exclusively for educational purposes.

III. Five factor statutory test

Based on the following reasons, HELP believes it satisfies the governing five factor statutory test.

1) **FACTOR #1: Ownership.** The property is owned by a "qualifying organization" (i.e. HELP). HELP is a "qualifying organization" because it satisfies the definition of a "charitable organization" set forth in REG-40-005.01C. This regulation defines a "charitable organization" as an organization that is "operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons." HELP is a "charitable organization" due to its 501(c)(3) status and its purposes being providing health, educational, and affordable real estate services to those in need. Below is an excerpt from HELP's Articles of Organization pertaining to its mission:

> *"The primary purposes of the H.E.L.P. Foundation of Omaha, Inc. shall continue to be charitable and civic to include the availability of civic services such as, without limitation, (H)ealth and (E)ducation to those in need through diverse programs and clinic locations, as well as to purchase and sell land and existing real estate, and to construct, develop/redevelop, own, lease, and manage affordable real estate including, without limitation, affordable housing. The H.E.L.P. Foundation of Omaha, Inc. shall work diligently to ensure that everyone within its reach and is in need, has the availability of a higher quality of life."*

HELP presently has valid ownership of the property for which it desires a property tax exemption, and has the right to sell, lease, use, give away, or enter the property.

2) **FACTOR #2: Exclusive Use.** This factor will be met because HELP will lease the property to an organization that will exclusively use it for educational purposes. REG-40-005.03 states that "exclusive use" means the predominant or primary use of the property as opposed to incidental use. As previously stated, the lessee is a political subdivision of the state that solely focuses on educational issues. The lessee will only use the property for the purposes of furthering its mission, which is to resolve educational issues affecting schools in the state.

3) **FACTOR #3: No financial gain or profit.** This factor will be met because the property will not be used for the financial gain or profit to either the owner or user. REG-40-005.05 provides that the threshold for proving "no financial gain or profit" is that "no part of the income from the property is distributed to the owner's or user's, members, directors, or officers, or to private individuals." REG-40-005.05A provides the following example which is identical to the instant scenario:

> A qualifying organization leases office space in its building to other charitable organizations. All of the building is used exclusively for charitable purposes. The lease payments are used for charitable activities. The entire building is allowed an exception, since no financial gain or profit exists and the actual use of the entire property remained charitable.

Like the qualifying organization above, HELP intends to lease the entire property to an organization that will exclusively use it for an exempt purpose. Moreover, HELP will use the lease payments for charitable activities.

4) **FACTOR #4: Restricted alcoholic liquor sales.** This factor will be met because there will be no alcohol sold or consumed on the property.

5) **FACTOR #5: Prohibited discrimination.** This final factor will be met because neither HELP nor the lessee discriminate in their membership or employment based on race, color, or national origin. Neither organization has a formal or informal policy of discrimination which denies or otherwise limits membership or employment.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
2302M LLC	Douglas	2016

Name of Owner of Property	State Where Incorporated
2302M LLC	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
105 N 31st Ave Suite 100	$ 1.00	0415240000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68131	Lynn Gorman	402-346-5550

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Anil Agarwal	Director	105 N 31st Ave Suite 100 Omaha, NE 68131
Sudha Agarwal	Director	105 N 31st Ave Suite 100 Omaha, NE 68131

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SOUTH OMAHA CITY LOTS LOT 17 BLOCK 113 S 1/2 25 X 130

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Property is leased by Learning Communities of Douglas and Sarpy County (a government program), whose mission is to demonstrate, share and implement more effective practices to measurably improve educational outcomes for children and families in poverty.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Arun Agarwal (Authorized Signature) Manager (Title) 6/15/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/30/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

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   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   c. Not owned or used for financial gain or profit to either the owner or user;
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If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4807 S 23ST Omaha, NE 68107

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [x] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

Parking Lot adjacent to commercial office space

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

Leased to Learning Communities of Douglas and Sarpy Counties. Operating under a 10 year lease through August 2023. Monthly rent at $8,887.83 (for entire office space and parking areas)

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

No

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

No

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Retained for capital expenditure reserves

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

(1) Complete responses to item on Form 451 which did not fit on the form

(b)
Give a detailed description of the use of the property:
H.E.L.P. Foundation of Omaha, Inc., is leasing real property located at 2302 M Street, Omaha, NE, 68107, and adjacent parcels to the Learning Community, an educational organization. Four adjacent parcels are parking lots that are also owned by H.E..L.P Foundation's wholly owned subsidiary, 2302 M, LLC, and being leased to the Learning Community along with the building at 2302 M Street.

The Learning Community will use the building and adjacent parking lots ("property") exclusively for educational purposes. Specifically, Learning Community will use the property as an "elementary learning center". Use of the property as an elementary learning center is consistent with the Learning Community charter. The purpose of Learning Community elementary learning centers is to provide students a strong foundation during their elementary years so that they will be successful later in life. The centers collaborate with member school districts and community partners to provide students the benefits of new and innovative educational programs. The elementary learning centers focus on improving elementary learning that will help students succeed academically. These centers utilize long-term strategies that involve parents supporting their children's elementary education.

(2) Five Factor Statutory Test and Additional Information
I. Overview of the property owner, H.E.L.P. Foundation of Omaha, Inc.
H.E.L.P. Foundation of Omaha, Inc. ("HELP") is a charitable, 501(c)(3) organization that was created in 1984 and presently focuses on providing health, education, and affordable housing to those in need. HELP is interested in focusing its future efforts on developing affordable real estate for other non-profit organizations. HELP acquired property from the City of Omaha in January of 2013.

HELP will be leasing this property to Learning Community, an entity that was created by the state legislature that focuses exclusively on educational issues ("lessee"). Learning Community will use the property exclusively for educational purposes.

III. Five factor statutory test

Based on the following reasons, HELP believes it satisfies the governing five factor statutory test.

1) **FACTOR #1: Ownership.** The property is owned by a "qualifying organization" (i.e. HELP). HELP is a "qualifying organization" because it satisfies the definition of a "charitable organization" set forth in REG-40-005.01C. This regulation defines a "charitable organization" as an organization that is "operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons." HELP is a "charitable organization" due to its 501(c)(3) status and its purposes being providing health, educational, and affordable real estate services to those in need. Below is an excerpt from HELP's Articles of Organization pertaining to its mission:

> *"The primary purposes of the H.E.L.P. Foundation of Omaha, Inc. shall continue to be charitable and civic to include the availability of civic services such as, without limitation, (H)ealth and (E)ducation to those in need through diverse programs and clinic locations, as well as to purchase and sell land and existing real estate, and to construct, develop/redevelop, own, lease, and manage affordable real estate including, without limitation, affordable housing. The H.E.L.P. Foundation of Omaha, Inc. shall work diligently to ensure that everyone within its reach and is in need, has the availability of a higher quality of life."*

HELP presently has valid ownership of the property for which it desires a property tax exemption, and has the right to sell, lease, use, give away, or enter the property.

2) **FACTOR #2: Exclusive Use.** This factor will be met because HELP will lease the property to an organization that will exclusively use it for educational purposes. REG-40-005.03 states that "exclusive use" means the predominant or primary use of the property as opposed to incidental use. As previously stated, the lessee is a political subdivision of the state that solely focuses on educational issues. The lessee will only use the property for the purposes of furthering its mission, which is to resolve educational issues affecting schools in the state.

3) **FACTOR #3: No financial gain or profit.** This factor will be met because the property will not be used for the financial gain or profit to either the owner or user. REG-40-005.05 provides that the threshold for proving "no financial gain or profit" is that "no part of the income from the property is distributed to the owner's or user's, members, directors, or officers, or to private individuals." REG-40-005.05A provides the following example which is identical to the instant scenario:

> A qualifying organization leases office space in its building to other charitable organizations. All of the building is used exclusively for charitable purposes. The lease payments are used for charitable activities. The entire building is allowed an exception, since no financial gain or profit exists and the actual use of the entire property remained charitable.

Like the qualifying organization above, HELP intends to lease the entire property to an organization that will exclusively use it for an exempt purpose. Moreover, HELP will use the lease payments for charitable activities.

4) **FACTOR #4: Restricted alcoholic liquor sales.** This factor will be met because there will be no alcohol sold or consumed on the property.

5) **FACTOR #5: Prohibited discrimination.** This final factor will be met because neither HELP nor the lessee discriminate in their membership or employment based on race, color, or national origin. Neither organization has a formal or informal policy of discrimination which denies or otherwise limits membership or employment.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: OMAHA SOUTH HIGH ALUMNI ASSN	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: OMAHA SOUTH HIGH ALUMNI ASSN	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 5082 S 107 ST	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 0415470000
City: OMAHA State: NE Zip Code: 68127	Contact Name: Julie Diehm	Phone Number: 402-293-1719

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Carole Safley	President	7506 Dodson Plz, Omaha, NE 68127
Judi Koubsky	Secretary	6427 So 107 St, Omaha, NE 68127
Julia Diehm	Teasurer	10504 Cedar Island Rd, Bellevue, NE 68123

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SOUTH OMAHA CITY LOTS LOT 1 BLOCK 115 1/2 VAC ALLEY ADJ & LT 1 30 X 140

RECEIVED 2015 NOV 25 AM 10:48 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

To maintain office for keeping records of alumni members and conducting fund raising activities

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☐ YES ☒ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Julie Diehm (Authorized Signature) Treasurer (Title) 11/20/2015 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: Diane L. Battista

▶ Signature of County Assessor **Assessor / Register of Deeds** by [illegible] Date 2/11/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4804 S 20

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☑ YES ☐ NO

Please describe the nature of the instrument.

deed

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide: Omaha South High Alumni Association

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

no

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

no

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

none currently

What steps has the organization taken to add that improvement?

none

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

no

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

no

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

no

Return to Improvement Types

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4804 S 20

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

land undeveloped

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

no

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

no

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

none currently

What steps has the organization taken to add that improvement?

none

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

no

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

no

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

no

Return to Improvement Types

OMAHA SOUTH HIGH SCHOOL ALUMNI ASSOCIATION

5082 S. 107th Street
Omaha, NE 68127
402.738.9493
oshaa@oshaa.omhcoxmail.com
www.OmahaSouthAlumni.com

November 23, 2015

Douglas County Assessor

I am enclosing my Form 451 with the questionnaire.

I was not able to email it over to you .

Please review and if more information is needed, please contact me at my email address or by phone.

Sorry for any inconvenience to you, but wanted to get this filed before year end

Sincerely

Julie Diehm, treasurer

Phone 402-293-1719 email address juliediehm@outlook.com

EXECUTIVE BOARD OF DIRECTORS

President	Vice President #1	Vice President #2	Treasurer	Secretary	~~Executive Director~~
Paul Kracher	Carole Safley	Judy Storm	Julie Diehm	Judi Clark Koubsky	~~Dr. Richard Gulizia~~

2/11/2016 Julie Dehn - Treasurer

very small parcel - donated to city, adjacent to parking lot for South High Stadium

only use is for parking for South High athletic events

used for benefit of school

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: Antioch Church	County Name: Douglas	Tax Year:
Name of Owner of Property: Antioch Church	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: P O Box 11135	Total Actual Value of Real and Personal Property: $3,800.00	Parcel ID Number: 0500290802
City: Omaha / State: NE / Zip Code: 68111	Contact Name:	Phone Number: 402-451-3521

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Samuel Alexander	Trustee	5611 N 68 St Omaha Ne 68104

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Adams Park Lot 2 Block 0 Lt 2

RECEIVED 2016 MAY 10 PM 2:23 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Worship services.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Samuel Alexander — Authorized Signature; Trustee — Title; 5-9-16 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

▶ Diane L. Battiste, Assessor / Register of Deeds — Signature of County Assessor; Date 6/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 3654 Miami St Omaha, NE 68111

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

Weekly and through out the week.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: St. Patricks Church of Elkhorn	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: St. Patricks Church of Elkhorn	State Where Incorporated: Nebraksa	
Street or Other Mailing Address of Applicant: 20500 W Maple Rd	Total Actual Value of Real and Personal Property: $ 187,100.00	Parcel ID Number: 2445 0300 05
City: Elkhorn; State: NE; Zip Code: 68022	Contact Name: Vicki Payton	Phone Number: 402-289-4289

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
George J Lucas	President	110 N 62 St Omaha, NE 68132
Michael W Grewe	Vice President	508 W Angus Gretna, NE 68028
Gary L Ostrander	Treasurer	20755 Appaloosa Dr Elkhorn, NE 68022

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Home located at: 20755 Appaloosa Dr Elkhorn, NE 68022
Home furnishings located at: 20755 Appaloosa Dr Elkhorn, NE 68022

RECEIVED 2016 MAY 26 PM 3:56 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Home is serving as rectory for St. Patrick's Church priests to live in.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Rev Gary L Ostrander (Authorized Signature) PASTOR (Title) May 13, 2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battista
Assessor / Register of Deeds
Signature of County Assessor

RECEIVED 2016 MAY 23 AM 10:34 DOUGLAS COUNTY ASSESSOR REGISTER OF DEEDS

Date 6/10/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 20755 Appaloosa Dr Elkhorn, NE 68022

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☑ YES ☐ NO

Please describe the nature of the instrument.

Deed with legal title

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☑ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☑ Full-time? ☐ Part-time? By whom? Priests

Is a member or staff member of the organization occupying the dwelling required to live there?

☑ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☑ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☑ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☑ NO

Is rent charged, and if so, how much? ☑ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☑ NO

Is it used for low-income housing? ☐ YES ☑ NO

Please describe the terms under which the dwelling is used.

Home for priests of St. Patrick's Church of Elkhorn

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☑ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☑ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☑ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☑ YES ☐ NO

If YES, please describe those uses.

Home for the priests

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

Ifa resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☐ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range ofchildren at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

Ifthe hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value ofthe medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues ofthe hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read Instructions on reverse side.

FORM 451

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

Name of Organization: KING SOLOMON MISSIONARY	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: KING SOLOMON MISSIONARY	State Where Incorporated: NE	
Street or Other Mailing Address of Applicant: BAPTIST CHURCH 3202 EVANS ST	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 0541250004
City: OMAHA State: NE Zip Code: 68111	Contact Name: Maxine Turner	Phone Number: 4024550358

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Albert J. Wagstaff	Pastor	10117 "P" Street Omaha, NE 68127
Floyd Donald	Trustee	5503 North 57 Avenue Omaha, NE 68104
Joseph Smothers	Trustee/Asst Treasu	7710 Curtis Avenue Omaha, NE 68122

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

BEDFORD PLACE LOT 19 BLOCK 1 LOT 26 BLK 1 WITH 1/2 VAC ALLEY ADJ BEDFORD PLACE 2ND ADD ALL VAC ALLEY ADJ & ALL LOTS 1 THRU 19 BLK 1 BEDFORD PLACE

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Used for church and church activities.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☐ YES ☒ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Maxine Turner (Authorized Signature) Church Clerk (Title) 4/8/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: Diane L. Battista Assessor / Register of Deeds

▶ Assessor / Register of Deeds (Signature of County Assessor) 6/8/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 3202 Evans Street; Omaha, NE 68111

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

Sunday church services; Midweek services: Bible Study on Tuesday @ 6:30pm; Prayer Service on Wednesday @ noon; Choir rehearsals on Thursday @ 6:30pm, 1st & 2nd Saturday10am; 3rd Saturday-choir rehearsal at 1pm. Other services such as funerals, etc.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
Centering Corporation	Douglas	2016

Name of Owner of Property	State Where Incorporated
Centering Corporation	Iowa

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
7230 Maple St.	$ 317000	0623640008

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68134	Marc C. Roberts	402-553-1200

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Joy Johnson	President	8141 Farnum Dr., #240, Omaha, NE 68114
Janet Roberts	Exec. Dir. & Secreta	5826 Blondo St., Omaha, NE 68104
Marc C. Roberts	Treasurer	5826 Blondo St., Omaha, NE 68104

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Benson Lot 9 Block 68 -EX S 12 ft- E 60 ft. LT 7 and all lot 8 and W 40 ft LT 9

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

used as the main business office for a resource center providing educational materials for grief and loss for caring organizations and bereaved individuals and families. Small space used for storage.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Marc C. Roberts (Authorized Signature) | Business Manager (Title) | 4/29/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) | 6/30/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) | _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 7230 Maple St., Omaha, NE 68134

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☒ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☒ NO

Please provide:

Name of Property Owner: Centering Corporation (self)

~~Lease~~ Mortgage Terms 30yr.

Monthly ~~Rent~~ Mortgage $1882.13

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☒ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☒ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☒ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☒ YES ☐ NO

Describe the property.

resource center and office providing educational materials for grief and loss. Also, space for storage

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

no

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

no

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

reinvested into inventory, general improvements and/or maintenance

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Grief subjects, usually taught to caregivers

Are those courses taught year-round? ☒ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

no

How often is that portion of the facility/building used by those entities?

N/A

Return to Improvement Types

Retail Store

Describe the goods sold.

Material on grief and loss, mostly books but also CDs, DVDs, games and other resources. We also sell subscriptions to our quarterly grief-based magazine.

Describe how the prices of the goods sold are determined?

Vendor sets the price for those distributed by other than this organization.

For our books (ones we print), price is a modest mark-up from cost.

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☒ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☒ YES ☐ NO

Please describe those circumstances.

We give bulk purchase discounts and a discount to members subscribing to our magazine.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☒ YES ☐ NO

Please describe those circumstances.

We have donated resources for regional and national tragedies. We also have worked together with charitable organizations, resulting in free resources given to them.

How many times in the previous twelve-month period have such donations been made?

12

What is the estimated value of goods provided free of charge?

$ 25,000.

Retail Store - continued

How many people does the store employ? 3

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☒ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

The Executive Director was hired about 25 years ago by the co-founders. The Executive Director has hired the other 2 employees. There are 3 in total.

What were the gross revenues of the store during its most recent annual accounting period? $520,000

If the store shows a profit after expenses are paid, how are those monies used?

reinvested into inventory, general improvements and/or maintenance

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
Freedom Christian Fellowship Church	Douglas	2016

Name of Owner of Property	State Where Incorporated
Freedom Christian Fellowship Church	

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
4606 North 56th Street	$	06 35480000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68104		

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Ronnie J.Eggerson	Senior Pastor	8708 North 52nd Ave Omaha, NE 68152
Debra L. Eggerson	Co- Pastor	8708 North 52nd Ave Omaha, NE 68152
Sherry Turner	Clerk	8420 Iowa Street Omaha, NE 68134

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

RECEIVED
2015 DEC 22 PM 4:11
DOUGLAS COUNTY ASSESSOR/REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:
Assembly, Preaching, Teaching Outreach to the Omaha Community.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Ronnie Jerome Eggerson (Authorized Signature) | Senior Pastor (Title) | 12/22/2015 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: _____

Diane L. Battista
Signature of County Assessor / ~~Assessor / Register of Deeds~~ by MJ

1/4/2016
Date

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☒ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☒ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

☐ UNIMPROVED LOTS (LAND)

☐ COMMERCIAL

☐ HOUSING FOR THE ELDERLY

☐ HOSPITAL/MEDICAL FACILITIES

☐ RELIGIOUS

☐ EDUCATIONAL

☐ SINGLE-FAMILY RESIDENCES

☐ MULTI-FAMILY

☐ DAYCARE

☐ FACILITIES RETAIL

☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☒ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☒ YES ☐ NO

If YES, please describe those uses. Other Church functions!

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☒ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
United Methodist Ministries	Douglas	2016

Name of Owner of Property	State Where Incorporated
	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
5602 Read Street	$	0238380000 + 0239790008

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68152		

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Craig Howell	President	3023 N 125th Ave Omaha, NE 68164
Micheal McClellan	Vice-President	503 S. 36th St. Omaha, NE68105
Teresa Mardesen	Secretary	515 S. 118th St. Omaha, NE 68137

RECEIVED 2016 MAY 16 PM 3:36 DOUGLAS COUNTY ASSESSOR/REGISTER OF DEEDS

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

See Exhibit "A"

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

See Exhibit "B"

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Authorized Signature: Kathy Meyer | Title: Executive Director | Date: 5/2/2106

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battiato
Assessor / Register of Deeds
Signature of County Assessor — Date 6/16/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

Permissive Exemption Application
Exhibit A

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Real Property:

Parcel 1: Lot 10 in Block 1, in Benson View Acres, an addition to the City of Omaha as surveyed, platted and recorded in Douglas County Nebraska EXCEPT the North 616.00 feet therof. Parcel 2: That part of tax lot 2 in the southeast quarter of the southwest quarter (SE ¼ SW ¼) of section 30 township 16 north, range 13 east of the 6th P.M., in the city of Omaha, Douglas county Nebraska, described as follows: From the Northwest corner of the Southeast Quarter of the Southwest Quarter of Section 30, Township 16 North, Range 13 East, South 00 00' 48" West, 267.74 feet, to the Southeast corner of Lot 10, Block 1, on the Northerly line of Read St., to the Westerly right of way of Mormon Bridge Road; thence North 33 41' 47" East 190.00 feet, along the Northerly right of way of Mormon Bridge Road; thence South 56 18' 13" West. 280.47 feet, to the Easterly line of Lot 10, Block 1, Benson View Acres, which it the Point of Beginning.

Tangible Personal Property:

6 personal computers
8 office desks
2 conference tables
18 office chairs
20 folding chairs
50 terra cotta pots
2 tillers
2 lawn mowers
1 snow blower
1 wood chipper
30 shovels
30 rakes
20 hoes
1 table saw
5 electric drills
2 copier/printers
1 tractor
5 shop tables
20 metal shelving units
8 wheelbarrows

Permissive Exemption Application
Exhibit B

Property is used to provide education for United Methodist youth groups about issues related to hunger and urban agriculture. Other uses include providing workshops and classes free of charge to low-income children and youth about gardening, nutrition, food preservation and urban agriculture. Buildings on property are used to provide office space for staff, educational programming, and storage of garden equipment. Greenhouses on site are used to grow seedlings for community gardening ministry. Seedlings and produce grown on site are given away. United Methodist Ministries does not charge for anything grown on site. All income is from donations. Support for United Methodist Ministries is from United Methodist Churches and donations. The site is an extension of the ministry of the Great Plains Conference of the United Methodist Church.

Nebraska Net Book Value Personal Property Schedule

- Attach as many schedules as necessary to your Nebraska Personal Property Return.
- Retain a copy for your records.

Name on Nebraska Personal Property Return: United Methodist Ministries - Missouri River District

For Tax Year: 2016

Type of Property
(Check Only One of the Boxes)

1 ☑ Commercial and Industrial Property 2 ☐ Agricultural Machinery and Equipment

You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.

(A) Item Name/Description	(B) Year Acquired	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
Desks	2009	8	$ 800	7	6.13	$ 49.04
Computers	2013	3	5200	5	41.65	$2165.80
Computers	2014	3	4500	5	59.5	2677.50
office chairs	2008	18	900	7	0	0
tables	2008	2	125	7	0	0
telephones	2015	5	1745	7	89.29	1558.11
tiller	2009	1	300	7	6.13	18.39
tiller	2012	1	300	7	42.88	128.64
snow blower	2016	1	500	7	89.29	446.45
lawn mower	2016	1	180	7	89.29	160.72
lawn mower	2009	1	1000	7	6.13	61.30
wood chipper	2009	1	700	7	6.13	42.91
folding chairs	2016	20	225	7	89.29	200.90
shovels	2014	30	1050	7	70.16	736.68
rakes	2014	30	1050	7	70.16	736.68
hoes	2014	20	460	7	70.46	324.12
table saw	2014	1	600	7	70.46	422.76
cordless drills	2014	5	500	7	70.46	352.30
copier	2010	1	1100	7	18.38	202.18
copier	2015	1	350	7	89.29	312.52
wheelbarrows	2014	8	1200	7	70.16	841.92
						~~[illegible]~~

Total this page (if more than one schedule is used, total each page separately).
Enter the total of all pages on line 1 or line 2, as appropriate, on the Nebraska Personal Property Return . . $ 11438.92

Schedule Number _____ of _____

Table 1—Nebraska Net Book Depreciation Factors

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	0.00	24.99	42.88	56.81	69.25	76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13	30.59	50.19	60.29
8			0.00	21.85	44.29	55.77
9				13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12					20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00

Table 2—Recovery Periods

(Equivalent to the Federal "Modified Accelerated Cost Recovery System" [MACRS])

Part A	Personal Property Used in All Business Activities, Without Regard to the Type of Business	Recovery Period
	Office furniture, fixtures, and equipment (telephones, communication equipment)	7
	Information systems, computers and peripheral equipment, calculators, typewriters, adding machines, copiers, duplicating equipment	5
Transportation:		
	Light and heavy general purpose trucks and cars (unlicensed)	5
	Trailers and trailer-mounted containers	5
	Airplanes and helicopters not used for commercial or contract carrying of passengers or freight	5
	Railroad cars and locomotives not owned by railroad transportation companies	7
	Water transportation vessels, barges, etc.	10
Part B	**Other Personal Property Used in the Following Business Activities**	
Agricultural:		
	Agricultural machinery and equipment, including irrigation equipment	7
Cable Television:		
	Subscriber connection and distribution systems	7
	Program origination	5
	Service and test	5
	Microwave systems	5
Construction:		
	Assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers, and others except railroads	5
Distributive Trades and Services:		
	Wholesale and retail trades, and personal and professional services	5
Manufacturing:		
	Grain and grain mill products	10
	Sugar and sugar products	10
	Vegetable oils and vegetable oil products	10
	Other food and beverages	7
	Yarn, thread, woven products, and nonwoven fabrics	7
	Wood products and furniture	7

Table 2 (continued)

	Recovery Period
Manufacturing (continued):	
Printing, publishing, and allied materials	7
Rubber products and finished plastic products	7
Leather and leather products	7
Glass products	7
Stone and clay products	7
Primary nonferrous metals	7
Foundry, steel mill, and fabricated metal products	7
Electrical and nonelectrical machinery and other mechanical products	7
Manufacture of motor vehicles	7
Manufacture of aerospace products	7
Manufacture of athletic, jewelry, and other goods	7
Sawmill equipment in permanent sawmills	7
Sawmill equipment in temporary facility	5
Knitted goods and textured yarns	5
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical and dental supplies	5
Apparel and other finished products	5
Special tools and devices for food and beverages, rubber products, finished plastic products, glass products, fabricated metal products, and manufacture of motor vehicles	3
Miscellaneous:	
Electric utility transmission and distribution plant	20
Waste reduction and resource recovery plants	7
Furniture and appliances used in rental property	7
Oil and Mineral:	
Mining--assets used in mining and quarry (for example, sand, gravel, stone, etc.)	7
Exploration for and production of petroleum and natural gas, including gathering pipelines and related storage facilities, compression or pumping equipment	7
Drilling onshore oil and gas wells	5
Recreation:	
Assets used in provision of entertainment for fee (for example, bowling alleys, billiard and pool halls, theaters, miniature golf courses, etc.)	7
Theme and amusement parks	7
Telephone Communications and Radio and Television Broadcasting:	
Cable and long-line systems (transmission lines)	20
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.)	15
Telephone central office equipment (central office switching equipment)	10
Telephone station equipment	7
Computer-based telephone central office switching equipment (function are those of a computer or peripheral equipment used in its capacity as telephone central office equipment)	5
Radio and television broadcasting (except transmission towers)	5
Telegraph And Satellite Communications:	
Central office control facilities (switching and monitoring signals)	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers)	7
Computerized switching, channeling, and associated equipment	7
Satellite ground segment property	7
Equipment installed on customer premises	7
Support equipment	7
Headend	7

Permissive Exemption Application Questionnaire

Building/Parcel Address: 5602 Read St. Omaha, NE 68152

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

United Methodist Ministries ("UMM") will use the property in furtherance of its ministries, which at this time are primarily involved with teaching youth and others about hunger and food issues, healthy diet, and urban gardening or agriculture. See attached page...

When not being used for religious services/activities, is the building used for other purposes?

☑ YES ☐ NO

If YES, please describe those uses.

The property is used to provide education to United Methodist youth and other low-income children and youth about hunger related issues. There are specific classes on gardening, food preservation, nutrition, and urban agriculture. See attached page...

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Churches/Temples Religious Buildings - Continuation

Description of the services/activities and how often they occur.

Office staff of UMM will be housed in the building or buildings on the site so the buildings will be used full-time for such purposes. Occasional worship services will be held at the property by United Methodist youth groups who come from different parts of this area for volunteer service, primarily in the summer. Volunteers and mission from churches from a 3-4 state area will visit and work at this site. Part of their visits will include spiritual reflection and teaching. Finally, there is an outdoor "chapel" area on site that will hold other religious events and activities primarily for local United Methodist churches.

When note being used for religious services/activities, is the building used for other purposes? If yes, please describe those uses.

The nursery and greenhouses on site which will be used to grow seedlings and other plants which are then used to establish and support community gardening. UMM has established over 100 community gardens in a 3 state area in the last few years. The community gardens are used to grow local produce and teach individuals about local food as well as hunger issues.

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

UMM is a religious organization but a primary ministry is educating people about food deserts, lack of nutritious food in urban areas, how to establish community gardens and then educating youth and young people about hunger and nutritions issues. See attached sheet...

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

As described above there will be classes taught in the facility/buildings but UMM also grows seedlings and plants in the buildings as well as stores equipment which is used at gardens in a 3 state area for off-site education and community gardening, and food and health education.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

The site and buildings will be used exclusively by UMM in furtherance of its ministry.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Education Facilities - Continuation

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

There is a nursery building with greenhouses on the site and a larger barn or storage building. UMM provides education for young persons off-site but will also utilize these buildings for education purposes. Young people and others will be involved in learning about gardening and growing food plants. There will also be cooking and food preparation classes taught on site. UMM employs ___ educators to devote their time to community education on community gardening, nutrition, and food preservation. As part of its mission UMM grows plants and seedlings that are planted in the community gardens that UMM helps to establish in a 3 state area and also will provide the seedlings and plants to those who are maintaining existing community gardens.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
CAROLYN SCOTT RAINBOW HOUSE	DOUGLAS	2016

Name of Owner of Property	State Where Incorporated
CHILDREN'S HOSPITAL & MEDICAL CTR c/o FINANCE	NE

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
8200 W DODGE ST	$ 12,692,633.00	0641731110

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68114	TAMMY HALL	402-955-6786

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

7825 FARNAM DRIVE

BEVERLY HILLS REP 6* LOT 1 BLOCK 0 -EX IRREG E 217.5 FT- LOT 1 IRREG 64544 SQ FT

RECEIVED DEC 28 2015 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

PATIENT FAMILY HOSPITALITY HOUSE

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Authorized Signature _____ Title VP FINANCE Date 5-2-16

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval ☐ Approval of a Portion ☐ Denial

COMMENTS: Diane L. Battista

Assessor / Register of Deeds By _____

Signature of County Assessor Date 6/7/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved ☐ Approval of a Portion ☐ Denied

COMMENTS: _____

Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 7825 FARNAM DRIVE

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

NA

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

NA

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☑ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

6/7/2016 - Tammy Hall - assistant

Ronald House - free to families of patients at Children's

org operates facility at loss because they charge $

Call to
1-800

Actively Amazing

When Lawson was younger, clubfeet led to casts, braces and surgery. Now, thanks to the orthopedics team at Children's, his biggest worries are finishing his homework and getting to basketball practice on time.

COMPLETE STORY

Children's
HOSPITAL & MEDICAL CENTER
OMAHA

I'm searching for... GO

FIND A PROVIDER Patients & Visitors About Children's Services Health Information

For Professionals Careers Why Give

Rainbow House

Children's Hospital & Medical Center's Carolyn Scott Rainbow House at 7825 Farnam Drive, is a

valuable housing resource that provides a welcoming option to families who live more than 60 miles from Omaha. The three-story Rainbow House features 56 guest rooms, along with the following amenities:

- A reception area for incoming guests
- A large kitchen with four cooking stations and food storage lockers
- A dining room with seating for 84
- An outdoor patio and playground
- Media room, game room, play room and exercise room
- Sitting areas on each floor for relaxation and socialization
- Guest laundry rooms on each floor

Each room features one or two queen beds, a pull-out sofa, an ADA-compliant private bathroom, computer connectivity and Wi-Fi.

Any Children's family, regardless of distance, is welcome to use the Rainbow House for dinner, snacks, or just to relax.

For more information or to reserve a room please call 402.955.7815 or 1-800-642-8822, ext. 7815 or e-mail us.

© 2016 Children's Hospital & Medical Center

In Affiliation with

University of Nebraska Medical Center - College of Medicine

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
EMPLOYEE FITNESS CENTER P.A.L.S.	DOUGLAS	2016

Name of Owner of Property	State Where Incorporated
CHILDREN'S HOSPITAL & MEDICAL CTR c/o FINANCE	NE

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
8200 W DODGE STREET	$ 1,060,807.00	0641731112

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68114	TAMMY HALL	402-955-6786

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

7815 FARNAM DRIVE (WEST)

BEVERLY HILLS REP 6* LOT 1 BLOCK 0 IRREG E 217.5 FT LOT 1 64706 SQ FT

RECEIVED DEC 28 2015 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

EMPLOYEE FITNESS CENTER

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Authorized Signature _____ VP FINANCE Title 5-2-16 Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

▶ Diane L. Battista Assessor / Register of Deeds by MPS Date 7/1/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ Signature of County Board Member _____ Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 7815 FARNAM DRIVE (WEST)

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☑ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Michael J. Goodwillie (DC ACC) <michael.goodwillie@douglascounty-ne.gov>

7815 Farnam Drive Children's Hospital

1 message

Hall, Tamara <thall@childrensomaha.org> Tue, Jun 7, 2016 at 11:07 AM
To: "michael.goodwillie@douglascounty-ne.gov" <michael.goodwillie@douglascounty-ne.gov>

Hi Michael –

Information I did not know about. I guess I need to actually go to this building some time!

The property at 7815 Farnam is the former Children's World building. The building is not just home to our employee fitness room, but also serves as the location for our nursing education office staff and a training classroom. The employee fitness room is approximately 800 - 900 square feet. This is about 30% of the buildings overall square footage.

Let me know if I need to re-submit the application and questionnaire for this property with the correct usage and name on it.

Thank you,

Per Tammy Hall –
fitness ctr HQ to
employees
not commercial activity
useful in staffing –
keeps employees on
campus

Tammy Hall

AP Business Analyst

Corporate Finance

Children's Hospital & Medical Center

8552 Cass Street • Omaha, NE 68114-4113

402.955.6786 • 402.955.6800 FAX

thall@ChildrensOmaha.org

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: CHILDREN'S HOSPITAL c/o FINANCE	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: CHILDREN'S HOSPITAL & MEDICAL CENTER	State Where Incorporated: NE	
Street or Other Mailing Address of Applicant: 8200 DODGE ST	Total Actual Value of Real and Personal Property: $ 51,250,780.71	Parcel ID Number: 0101965 06417370 00
City: OMAHA / State: NE / Zip Code: 68114	Contact Name: TAMMY HALL	Phone Number: 402-955-6786

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

111 N 84TH ST, OMAHA NE 68114

ALL TANGIBLE PERSONAL PROPERTY ACCORDING TO THE ATTACHED LIST

RECEIVED DEC 31 2015 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

SPECIALTY PEDIATRIC CLINIC

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Shelly Western (Authorized Signature) — Mgr. Treasury (Title) — 12/30/15 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval ☐ Approval of a Portion ☐ Denial

COMMENTS: _____

Diane L. Battiste

▶ Assessor / Register of Deeds (Signature of County Assessor) — 6/1/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved ☐ Approval of a Portion ☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CHILDREN'S HOSPITAL & MEDICAL CENTER
8200 Dodge Street
Omaha, NE 68114

2016

BOARD OF DIRECTORS
Rodrigo Lopez, Chair
Diane Duren, Vice Chair
Lorraine Chang, Secretary
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Steve Lindsay
Samantha Mosser
Jay Snow, M.D.
Jayesh Thakker, M.D.
Scot Thompson

Permissive Exemption Application Questionnaire

Building/Parcel Address: 111 N 84 St Omaha NE

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☑ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☑ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☑ NO

Ifthe hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value ofthe medical services provided on this basis during the most recent annual accounting period?

Charity Care Children's Hospital & Medical Ctr & Affiliates
Consolidated $6.6M in 2015

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☑ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

n/a

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues ofthe hospital or medical facility during its most recent annual accounting period?

Children's Hospital & Medical Ctr & Affiliates $634,250,0[illegible] Consolidated

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☑ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☑ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☑ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Held for future facility or service needs based on community needs and assessments and demand for specialized pediatric care.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
MT ZION CHURCH OF GOD IN	Douglas	2016

Name of Owner of Property	State Where Incorporated
MT ZION CHURCH OF GOD IN	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
CHRIST 5220 S 31 ST	$ 0	0710140002

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68107	Glenda Harmon	7122564370

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Lesley D. Richardson	Pastor	3411 Rahn Blvd Bellevue Ne 68123
Dana Paulette Perkins Humm	Chief Administrator	8303 Girard Street Omaha Ne 68122
Maxim Bennett	Finance Officer	3411 Nicholas Street Omaha Ne 68131

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

BOYDS ADD TO SO OMAHA LOT 1 BLOCK 2 IRREG N 50 E 90 FT LT 9 BLK 2 SO OMAHA 2ND ADD & ALL LT 1 BLK 2 BOYDS ADD TO SO OMAHA

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Worship Services and rehearsals

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☐ YES ☒ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Dana Paulette Perkins Humm (Authorized Signature) | Chief Administrator (Title) | 6/14/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) | 6/27/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) | _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
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- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read Instructions on reverse side.

FORM **451**

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

Name of Organization: Clarkson Regional Health	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Clarkson Regional Health	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 987400 Nebraska Medical Center	Total Actual Value of Real and Personal Property: $45,000.00	Parcel ID Number: 0718250000
City: Omaha; State: NE; Zip Code: 68131-7400	Contact Name: James McMullen	Phone Number: (402) 559-2194

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
James T. Canedy, MD	President	9140 Dodge Street, Omaha, NE 68114
Robert S. Howard	Treasurer	13625 California Street, Omaha, NE 68145
Stephanie Daubert	CFO	987400 Nebraska Medical Center, Omaha, NE, 68198-7400

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Briggs Place Lot 29 Block 10 48 X 128.5

RECEIVED JAN 29 2016 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

To establish and maintain institutions to provide for the economical delivery of healthcare and related services.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Stephanie Daubert — Authorized Signature | CFO — Title | 01/29/2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battiste

▶ **Assessor /** Register of Deeds

Signature of County Assessor

Date 6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Department of Revenue, Property Assessment Division
96-135-1999 Rev. 1-2014 Supersedes 96-135-1999 Rev. 7-2012

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4208 Farnam St, Omaha, NE 68131

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
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- ☐ EDUCATIONAL
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- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☑ YES ☐ NO

Describe the property.

Parking lot used by hospital employees.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

N/A

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

No

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

No

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

N/A

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: The Church of Omaha	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: The Church of Omaha	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 3715 N 104 Ave	Total Actual Value of Real and Personal Property: $ 0.00	Parcel ID Number: 0808355614
City: Omaha / State: NE / Zip Code: 68134	Contact Name: Myron T Powell	Phone Number: 4025728904

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Myron T Powell	Bishop	10313 Mary St Omaha, NE 68122
Jack Arms	Admin Pastor	5731 N 128 St Omaha, NE 68164
Joe Atkins	Secretary/Treasurer	7417 Girard St Omaha, NE 68122

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

CHERRY HILLS LOT 302 BLOCK 0 65 X 137.50

RECEIVED DEC 8 2015 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Parsonage is used to house the Bishop of The Church of Omaha and his family

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Myron T Powell [signature] — Authorized Signature | Bishop — Title | 12/8/15 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battista — Assessor / Register of Deeds — Signature of County Assessor — Date 6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's deci

Nebraska Department of Revenue, Property Assessment Division
96-135-1999 Rev. 1-2014 Supersedes 96-135-1999 Rev. 7-2012

Authorized by Neb. Rev. Stat. §§ 77-20

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A, must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 10313 Mary St

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☒ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☑ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☒ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

N/A

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

N/A

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

N/A No

What steps has the organization taken to add that improvement?

N/A

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

N/A

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

N/A

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

N/A

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☒ Full-time? ☐ Part-time? By whom? Bishop Myron T Powell

Is a member or staff member of the organization occupying the dwelling required to live there?

☒ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☒ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☒ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☒ NO

Is rent charged, and if so, how much? ☐ NO ☒ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☒ NO

Is it used for low-income housing? ☐ YES ☒ NO

Please describe the terms under which the dwelling is used.

Parsonage is used for lodging/dwelling of the Bishop of The Church of Omaha

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☒ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☑ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

N/A

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

N/A

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

N/A

Are the residents of the group home capable of living independently without supervision?

N/A ☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

N/A

What are the duties of the staff of the group home?

N/A

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? N/A ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☒ NO

Please describe the services/activities and how often they occur.

N/A

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☒ NO

If YES, please describe those uses.

N/A
dwelling (home) for Bishop of The Church of Omaha

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☒ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☒ YES ☐ NO

Describe the property.

dwelling (home) of the Bishop of the Church of Omaha

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

N/A ~~☒ Continuous~~ ~~☐ Occasional~~

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

N/A

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

N/A

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

N/A

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

NA

Return to Improvement Types

Multi-Family Housing

N/A

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

N/A

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls — N/A

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

6/30/2016 Bishop Powell

- office in home

- spiritual advice
  both - Bishop & spouse

  couples counseling
  ↓

  den/office area for
  bible study & counseling

- mtgs w/church groups

  Bdy mtgs w/associate
  pastor

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
Abide Network, Inc.	Douglas	2016
Name of Owner of Property	**State Where Incorporated**	
Abide Network, Inc.	Nebraska	03 3459000
Street or Other Mailing Address of Applicant	**Total Actual Value of Real and Personal Property**	**Parcel ID Number**
PO Box 11489	$0.00	082459000002
City / State / Zip Code	**Contact Name**	**Phone Number**
Omaha / NE / 68111	Aaron Flaugh	402-489-4304

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Ron Dotzler	Chairman	3335 Fowler Ave, Omaha, NE 68111
Rick Barry	Vice President	540 S 206th Ave, Elkhorn, NE 68022
Josh Dotzler	CEO	3335 Fowler Ave, Omaha, NE 68111

RECEIVED 2016 JUN -8 PM 3:27 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Collier Place Lot 21 Block 5 50 X 128

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

An employee of Abide Network will live there for free in exchange for their religious work in the neighborhood, including: Bible Studies, Outreach, and partnering with the church to invite all neighbors to church events, including block parties, Easter Egg Hunts, Chrismas caroling, and church invitations.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ _____ Authorized Representative 6.8.16

Authorized Signature / Title / Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battiato

▶ **Assessor / Register of Deeds** by [illegible] Date 6/10/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

▶ _____ Signature of County Board Member _____ Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 3173 Meredith Ave, Omaha, NE 68111

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☑ NO

Please describe the nature of the instrument.

N/A

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

N/A

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☑ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☑ Full-time? ☐ Part-time? By whom? Abide Staff

Is a member or staff member of the organization occupying the dwelling required to live there?

☑ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☑ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☑ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☑ NO

Is rent charged, and if so, how much? ☑ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

As a condition of employment at Abide.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☑ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Bible Studies
Church Invitation

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

Bible Studies
Church Invitation

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

N/A

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

N/A

What are the duties of the staff of the group home?

N/A

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

N/A

Return to Improvement Types

Aaron Flough - Abide
(402) 489-4304

3173 Meredith

Purchase in 2015 - should be occupied in 2016
Currently - has permits in effect & ongoing construction/renovation going on

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
Girls Incorporated of Omaha	Douglas	2016

Name of Owner of Property	State Where Incorporated
Girls Incorporated of Omaha	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
2811 N 45th St	$ 0	0908740004

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68104	Chuma Nnawulezi	402-457-4676

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Roberta Wilhem	Executive Director	2811 N 45th Str, Omaha, NE 68104

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

CREIGHTON HEIGHTS LOT 26 BLOCK 8 -EX 4 237 FT TRT BEING PT LTS 7 THRU 11 - ALL VAC ALLEY ADJ & ALL LOTS 1 THRU 26 BLOCK 8

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Teach young girls

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
Chuma Nnawulezi	Director OF Finance	4/14/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: _____

Signature of County Assessor	Date
Diane L Battiato	6/2/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: ① 2811 North 45th St., Omaha, NE 68104
②

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

☐ UNIMPROVED LOTS (LAND)
☐ COMMERCIAL
☐ HOUSING FOR THE ELDERLY
☐ HOSPITAL/MEDICAL FACILITIES
☐ RELIGIOUS
☑ EDUCATIONAL
☐ SINGLE-FAMILY RESIDENCES
☐ MULTI-FAMILY
☐ DAYCARE
☐ FACILITIES RETAIL
☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☑ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

Building

What steps has the organization taken to add that improvement?

Building

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Yes 2015

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Yes 2015

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

None

Return to Improvement Types

Girl's Inc. Supplemental—

Girl's Inc., applied for property tax exemption for three properties. Because the application and questionnaire were sparse on information, our office spoke to Roberta Wilhelm, the Executive Director of the organization about the properties.

4224 Barker Ave, parcel 1617950000. This is a single-family dwelling used for limited time housing for poor girls, often unwed mothers, while they go to school. The inhabitants are typically 18 or 19 years old and dwell in the house for between 1 and 3 years. Most often 3 girls live in the house at any one time. They pay a flat fee to stay there that is below even a third of what market rent would be for that house. Girl's Inc., does not make an operating profit on the house and pays utilities, security, and other costs to operate the house. The house loses money that is made up out of Girl's Inc. funds. Unlike low-income housing, there is no subsidy from other sources to make up any loss Girl's Inc. may have in operating the house.

5407 S. 30th Street, parcel 1027660000 and 2811 N. 45th Street, 0908740004. Both of these are used by Girl's Inc. for after-school and summer programs for girls. For girls between 5 and 18, there are educational programs on academics, life-skills, and college preparation for kids that may not have any place else to go for such programs. Girls go there all day during the summer and meals, educational programs and field trips are provided. There is a fee for the year of $100, which does not cover the organization's expenses to offer what it does. The 45th Street location is also where the organization's administrative offices are located.

Per the Executive Director, most of the kids who use the program are what you would think of as "at-risk" kids—lower socioeconomic background, often with unsettled family situations. The programs at Girls Inc give them help and stability that they might not otherwise get.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
HABITAT FOR HUMANITY OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
HABITAT FOR HUMANITY OF OMAHA	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1701 N 24TH STREET	$ 78300	0943950152

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68110	AL SIEMEK	402-884-2433

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

DRUID HILL REPLAT 4 LOT 2 BLOCK 0 IRREG 7,651 SQ FT

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ AL SIEMEK (Authorized Signature) CHIEF FINANCIAL OFFICER (Title) 4/14/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/30/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 3310 MANDERSON ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [x] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom? NOT OCCUPIED

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

CONSTRUCTION AND OR REHABILITATION OF THE HOME OCCURS AS PART OF HABITAT'S NORMAL OPERATING PROCESS. THIS HOME IS TENTATIVIELY SCHEDULED TO BE WORKED ON DURING 2017.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

N/A

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

N/A

What are the duties of the staff of the group home?

N/A

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

N/A

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

OFFICER	TITLE	ADDRESS
Steve Eulie	Chairman	2401 N 24 St Omaha NE 68110
Karen Ganzlin	Vice-Chairman	2401 N 24 St Omaha NE 68110
Dan Koraleski	Treasurer	2401 N 24 St Omaha NE 68110
Rob Johnson	Secretary	2401 N 24 St Omaha NE 68110

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: Christian Student Fellowsihip	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Christian Student Fellowsihip	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: PO Box 2424	Total Actual Value of Real and Personal Property: $ 86900.00	Parcel ID Number: 1020190002
City: Kearney; State: NE; Zip Code: 68848	Contact Name: Dan Walter	Phone Number: 308-234-3922

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Jon Hanson	Chariman	747 Simms Ave, Council Bluffs, IA 51503
Lindsey Hackel	Secretary	14929 Lafayette Plz., Omaha, NE 68154
Randy Ives	Board Member	7323 No. 124th, Omaha, NE 68142

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lots 4, 5, and 6, Block 4, Elmwood Gardens

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Bible studies and group meetings. Fellowship events. Living quarters for upperclassman leadership.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Dan Walter (Authorized Signature) Staff Director (Title) 4/29/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/30/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 6702 Pacific Street, Omaha, NE 68106

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☑ YES ☐ NO

Please provide: Christian Student Fellowship

Name of Property Owner

Leases based on school year — Lease Terms

$ 2,100 — Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☑ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

Weekly Bible studies and group meetings.

When not being used for religious services/activities, is the building used for other purposes?

☑ YES ☐ NO

If YES, please describe those uses.

Living quarters for upperclassman leadership.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

Bible studies and group meetings. Fellowship events. Living quarters for upperclassman leadership.

What is the monthly rent charged to tenants? $ $ 2,100

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☑ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☑ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☑ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☑ NO

Does the facility have an operational profit after expenses? ☐ YES ☑ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
GIRLS CLUB OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
GIRLS CLUB OF OMAHA	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
2811 N 45 ST	$ 0	1027660000

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68104	Roberta Wilhelm	402.457.4676

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Roberta Wilhelm	Executive Director	2811 N 45th Str, Omaha, NE 68104

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

EXCHANGE PLACE LOT 9 BLOCK 1 LOTS 7 8 & N 1/2 VAC ALLEY & 130 X 125

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Teaching girls

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Chuma Nnawulezi (Authorized Signature) Director of Finance (Title) 4/14/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/2/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

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1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is:
   a. Owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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.

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Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

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Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

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Lease Terms

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☐ UNIMPROVED LOTS (LAND)

☐ COMMERCIAL

☐ HOUSING FOR THE ELDERLY

☐ HOSPITAL/MEDICAL FACILITIES

☐ RELIGIOUS

☑ EDUCATIONAL

☐ SINGLE-FAMILY RESIDENCES

☐ MULTI-FAMILY

☐ DAYCARE

☐ FACILITIES RETAIL

☐ FRATERNAL ORG/UNION HALL

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
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- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

None

Return to Improvement Types

Girl's Inc. Supplemental—

Girl's Inc., applied for property tax exemption for three properties. Because the application and questionnaire were sparse on information, our office spoke to Roberta Wilhelm, the Executive Director of the organization about the properties.

4224 Barker Ave, parcel 1617950000. This is a single-family dwelling used for limited time housing for poor girls, often unwed mothers, while they go to school. The inhabitants are typically 18 or 19 years old and dwell in the house for between 1 and 3 years. Most often 3 girls live in the house at any one time. They pay a flat fee to stay there that is below even a third of what market rent would be for that house. Girl's Inc., does not make an operating profit on the house and pays utilities, security, and other costs to operate the house. The house loses money that is made up out of Girl's Inc. funds. Unlike low-income housing, there is no subsidy from other sources to make up any loss Girl's Inc. may have in operating the house.

5407 S. 30th Street, parcel 1027660000 and 2811 N. 45th Street, 0908740004. Both of these are used by Girl's Inc. for after-school and summer programs for girls. For girls between 5 and 18, there are educational programs on academics, life-skills, and college preparation for kids that may not have any place else to go for such programs. Girls go there all day during the summer and meals, educational programs and field trips are provided. There is a fee for the year of $100, which does not cover the organization's expenses to offer what it does. The 45th Street location is also where the organization's administrative offices are located.

Per the Executive Director, most of the kids who use the program are what you would think of as "at-risk" kids—lower socioeconomic background, often with unsettled family situations. The programs at Girls Inc give them help and stability that they might not otherwise get.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
HABITAT FOR HUMANITY OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
HABITAT FOR HUMANITY OF OMAHA	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1701 N 24TH STREET	$ 15700	1129920000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68110	AL SIEMEK	402-884-2433

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

FONTENELLE PARK LOT 352 BLOCK 0 40 X 108.2

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? . . . . . ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? . . ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? . . . . . ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? . . . . . ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ AL SIEMEK (Authorized Signature) CHIEF FINANCIAL OFFICER (Title) 1/15/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 7/19/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4223 BOYD ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [x] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom? NOT OCCUPIED

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

CONSTRUCTION AND OR REHABILITATION OF THE HOME OCCURS AS PART OF HABITAT'S NORMAL OPERATING PROCESS. THIS HOME IS TENTATIVIELY SCHEDULED TO BE WORKED ON DURING 2017.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

OFFICER	TITLE	ADDRESS
Steve Eulie	Chairman	2401 N 24 St Omaha NE 68110
Karen Ganzlin	Vice-Chairman	2401 N 24 St Omaha NE 68110
Dan Koraleski	Treasurer	2401 N 24 St Omaha NE 68110
Rob Johnson	Secretary	2401 N 24 St Omaha NE 68110

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: VIETNAMESE BUDDHIST ASSN	County Name: Douglas	Tax Year: 2016
Name of Owner of Property:	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 3812 FORT ST	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 1134705055
City: Omaha State: NE Zip Code: 68111	Contact Name: BILL NGUYEN	Phone Number: 402 813 2100

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☑ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
TAM LE	President	3812 FORT ST
CHIN DINH	Vice. Pre	3812 FORT ST
WILLIAM NGUYEN	Secretary	3812 FORT ST

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

RECEIVED 2016 APR 15 PM 12:39 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☑ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property: VietName Buddhist Temple to serve Vietnamese Community in omaha, worships every day / week Ending year round

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☑ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☑ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☑ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☑ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ William Nguyen — Authorized Signature; Secretary General — Title; 4/12/2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

▶ Diane L. Battiato — **Assessor / Register of Deeds** — Signature of County Assessor — by [illegible] — Date 6/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

This is a Vietnamese Buddhist Temple for the Vietnamese Community in Omaha
Worship every week

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

DOUGLAS COUNTY
ASSESSOR • REGISTER OF DEEDS
Real Estate Records Department

Diane L. Battiato, CPO, Elected Official
402.444.7457 · F 402.996.8015
Diane.Battiato@douglascounty-ne.gov

Larry Miller, Chief Office Deputy
402.444.6780 · F 402.996.8015
Larry.Miller@douglascounty-ne.gov

Jack Baines, Chief Field Deputy
402.444.6729 · F 402.444.3973
Jack.Baines@douglascounty-ne.gov

4/4/2016

VIETNAMESE BUDDIST ASSN OMAHA
C/O PHUNG THANG NGUYEN
3812 FORT ST
OMAHA, NE 68111

RE: 2016 Real Estate Tax Exemption
Parcel # 1134705055 Key # 3470 5055 11 Account # N/A

The Douglas County Assessor/Register of Deeds office has not received a property-tax-exemption application for your organization's real property and/or personal property for 2016. Under Nebraska law, exemptions must be renewed each year. The application(s) were due by Dec. 31, 2015. If you intend to seek a property-tax exemption for 2016, you have two options:

- Online filing through the Douglas County Assessor/Register of Deeds website at http://permissive.douglascounty-ne.gov. Use the Form 451 and attached questionnaire.

- Organizations wishing to use a paper form may download the Form 451, questionnaire, and schedule I from www.dcassessor.org/permissive-exemptions. Paper applications must be filed with the Assessor/Register of Deeds' office, 1819 Farnam St., Omaha-Douglas Civic Center, Room 400, Omaha, NE 68183-1000.

The application still may be filed prior to June 30, 2016. However, there is a penalty for late filing -- 10 percent of the taxes due on the property if it were not exempt, or $100 for **each month** the application is late, whichever is less.

If you have questions, please contact our office at (402) 444-7060, option 7, or email us at exemptions@douglascounty-ne.gov.

Thank you!

Christine Seitz
Supervisor, Real Estate Records
Assessor/Register of Deeds

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: OPAS Foundation	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: OPAS Foundation	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 1200 Douglas Street	Total Actual Value of Real and Personal Property: $ 80,500.00	Parcel ID Number: 1138470606
City: Omaha; State: NE; Zip Code: 68102	Contact Name: Michael Schleich	Phone Number: 402-978-5221

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Richard Holland	Director	1200 Douglas Street Omaha NE 68102
Michael B. Yanney	Director	1200 Douglas Street Omaha NE 68102
John Gottschalk	Director, President	1200 Douglas Street Omaha NE 68102

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lot 1, Frankie Pane, an Addition to the City of Omaha, Douglas County, Nebraska

RECEIVED 2016 MAY 16 PM 3:52 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Green space around the Holland Performing Arts Center

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Michael J Schleich — Authorized Signature; Attorney — Title; 4/27/16 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: Diane L. Battiato

Assessor / Register of Deeds

▶ Signature of County Assessor — Date 6/15/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

FRASER STRYKER
PC LLO
LAWYERS
500 ENERGY PLAZA
409 SOUTH 17TH STREET
OMAHA, NEBRASKA 68102-2663
TELEPHONE 402.341.6000
FAX 402.341.8290
WWW.FRASERSTRYKER.COM

MICHAEL L. SCHLEICH
DIRECT DIAL: 402.978.5221
MSCHLEICH@FRASERSTRYKER.COM

April 27, 2016

Michael J. Goodwillie
Douglas County Assessor's Office
1819 Farnam Street
4th Floor - Civic Center
Omaha NE 68183

RE: OPAS Foundation/Lot 1, Frankie Pane, an Addition to the City of Omaha, Douglas County, Nebraska

Dear Mike:

Enclosed please find a Form 451 Exemption Application with respect to property purchased by the OPAS Foundation on April 15, 2016. This land is being utilized by the Foundation to expand the green space adjacent to the Holland Performing Arts Center.

I am also enclosing for your records a copy of the Quit Claim Deed by which the OPAS Foundation acquired this property.

Should you need additional information with respect to this matter, please give me a call.

Sincerely,

Michael L. Schleich

Michael L. Schleich
FOR THE FIRM

MLS:bjs
Enclosure
1446847.01

DEED 2016028316

APR 19 2016 14:54 P 1

Nebr Doc Stamp Tax
4-19-16
Date
$ EX21
By

Deed
FEE 10.00 FB 23-13065
BKP ____ C/O ____ COMP PU
DEL ____ SCAN ____ FV CP

Received - DIANE L. BATTIATO
Register of Deeds, Douglas County, NE
4/19/2016 14:54:33.33
2016028316

After Recording Return To:

QUITCLAIM DEED

PROPERTY ACQUISITION, LLC quitclaims to OPAS FOUNDATION, all of its right, title and interest in and to the real estate legally described as follows:

Lot 1, Frankie Pane, an Addition to the City of Omaha, Douglas County, Nebraska.

Dated: April 15, 2016.

PROPERTY ACQUISITION, LLC

By _____
Arnold Reeves, President

STATE OF NEBRASKA)
) ss.
COUNTY OF DOUGLAS)

On this 15th day of April, 2016, before me, a notary public in and for said county and state, personally came ARNOLD REEVES, President of PROPERTY ACQUISITION, LLC, known to me to be the identical person who signed the foregoing instrument and acknowledged the execution thereof to be his voluntary act and deed.

WITNESS my hand and notarial seal at Omaha, in said county and state, the day and year last above written.

[SEAL]

DEBORAH M KRAMBECK
General Notary
State of Nebraska
My Commission Expires Dec 9, 2017

Deborah M Krambeck
Notary Public

RETURN: Frazer Stryker
409 South 17th St, Suite 500
Omaha NE 68102

1412658.01

173819

1138470606

long, narrow parcel bordering existing OPAS

24.4 x 132 - 3220 SF

Simply fills existing parcel to pkg lot of Rodgers 1 of 8

not really ~~buildable~~ buildable lot but adds to existing landscaping around existing bldg

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: THE VALLEY GROUP, INC	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: THE VALLEY GROUP, INC	State Where Incorporated: NE	
Street or Other Mailing Address of Applicant: 10813 CURTIS AVE CIR	Total Actual Value of Real and Personal Property: $100,000	Parcel ID Number: 1140050000
City: OMAHA State: NE Zip Code: 68164	Contact Name: TOM ROMBERGER	Phone Number: 402-880-8762

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
THOMAS S. ROMBERGER	PRESIDENT	10813 CURTIS AVE CIR OMAHA, NE 68164
MICHAEL J. MCGINNESS	VICE PRES	230 SHAMROCK RD GRETNA NE 68028
JOHN P. MILLER	SECRETARY/TREASURER	16110 COUNTY RD 7 ARLINGTON NE 68002

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

GARDINER & BACKUS ADD TO LOT 1 BLOCK Ø
SW 25 NE 62 FT 25 X 66

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

THE BUILDING IS USED 100% FOR AA MEETINGS

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ [signature] Authorized Signature — PRESIDENT Title — 5-9-16 Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: Diane L. Battista

▶ Assessor / Register of Deeds by [signature] Date 6/8/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Department of Revenue, Property Assessment Division
96-135-1999 Rev. 1-2014 Supersedes 96-135-1999 Rev. 7-2012

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

RECEIVED
2016 MAY -9 PM 4:29
DOUGLAS COUNTY ASSESSOR/
REGISTER OF DEEDS

Permissive Exemption Application Questionnaire

Building/Parcel Address: 228 N. SPRUCE ST, VALLEY NE 68064

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☒ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument? N/A ☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

N/A

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel? N/A ☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☒ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes? AA MEETINGS ONLY.

☒ YES ☐ NO

Describe the property.

COMMERCIAL BUILDING 1663 SQ FT, 2 ROOM (MEETING) 2 (1/2) BATHS. 1663 SQ FT UNFINISHED BASEMENT

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

N/A ☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

N/A

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

NO

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

NO, N/A

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

NO PROFIT

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: Faith Deliverance Church	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Faith Deliverance Church	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 2913 north 30th street	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 1143490000
City: Omaha; State: Ne; Zip Code: 68111	Contact Name: Gregory Montgomery	Phone Number: 402-943-8510

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Jeremiah Davis	Trustee	2901 n 30th street Omaha, Ne 68111
Alesia Montgomery	Trustee	2901 n 30th street Omaha, Ne 68111
Camille Lynn Harrison	Trustee	2901 n 30th street Omaha, Ne 68111

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Church parking lot

RECEIVED JUN 03 2016 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

RECEIVED JUN 30 2016 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Parking for Church services

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☐ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☐ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☐ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☐ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Gregory R. Montgomery — Authorized Signature | Pastor, Chairman of Trustee — Title | 6/30/2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battiato

▶ **Assessor / Register of Deeds** by [illegible] Date 7/1/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 2913 n 30th street

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☐ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☐ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
ST JOHN'S A.M.E. CHURCH	DOUGLAS	2016

Name of Owner of Property	State Where Incorporated
ST JOHN'S A.M.E. CHURCH	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
2402 NORTH 22ND STREET	$	0874 0000 14 06 EX-2B

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68110	DENNIS E STEWART	402 345-1070

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
DENNIS E STEWART	TRUSTEE	3044 BELVEDERE BLVD, OMAHA NE 68111
DEBORAH WOODS	TRUSTEE	6117 N 78TH TERR, OMAHA NE 68134
RV LESLIE R WHITE	PASTOR	1902 BLUE SAGE DR, PAPILLION NE 68133

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PROPERTY ADDRESS 2402 N 22ND STREET
IDLEWILD ADD
LOT 000004 BLOCK 00001
VAC ALLEY ADJ & LTS 1 THRU 4

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

CHURCH BUILDING AND ATTACHED PARKING LOT

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Dennis E Stewart — Authorized Signature | Trustee — Title | 07/06/16 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
Approval of a Portion
Denial

COMMENTS:

Diane L. Battiste
Assessor / Register of Deeds by
Signature of County Assessor

Date 7/6/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE PROPERTY SCHEDULE

Called 1-5-16 to send 451 + questionnaire

File with Your County Assessor

Statement of Reaffirmation of Tax Exemption

for Use When Applying for Continued Exemption for Qualifying Organizations

FORM 451A

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

Name of Organization: ST JOHN'S A.M.E. CHURCH	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: ST JOHN'S A..E. CHURCH	State Where Incorporated: NEBRASKA	
Street or Other Mailing Address of Applicant: 2402 N 22ND STREET	Parcel ID Number: 0874 0000 14 06 EX-8	
City: OMAHA / State: NE / Zip Code: 68110	Contact Name: DENNIS E STEWART	Phone Number: 402 345-1070

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PROPERTY ADDRESS 2402 N 22ND STREET
IDLEWILD ADD
LOT 000004 BLOCK 00001
VAC ALLEY ADJ & LTS 1 THRU 4

RECEIVED 2016 DEC -7 AM 9:10 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

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 ▶ Dennis E Stewart — Authorized Signature — 11/30/2015 Date

Left message 5/6/2016
5/14/2016

Left Message 6/30/2016

R

Date Received

Who May File. An organization that owns real s, and is seeking continuation of a property tax exemption must file this Sta

1. The property is owned by and used
2. The property is:
   a. Owned by educational, religious, or charitable org 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 a 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.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 2402 N 22nd Street

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☒ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☒ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☒ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

2402 N 22nd St

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☒ YES ☐ NO

Please describe the services/activities and how often they occur.

Religious services held wkly on Sunday mornings

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☒ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☒ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
Clarkson Regional Health	Douglas	2016

Name of Owner of Property	State Where Incorporated
Clarkson Regional Health	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
987400 Nebraska Medical Center	$1,512,400.00	1422720002

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68131-7400	James McMullen	(402) 559-2194

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
James T. Canedy, MD	President	9140 Dodge Street, Omaha, NE 68114
Robert S. Howard	Treasurer	13625 California Street, Omaha, NE 68145
Stephanie Daubert	CFO	987400 Nebraska Medical Center, Omaha, NE, 68198-7400

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Jerome Park Lot 16 Block 6 IN VAC Alley Adj on N & All Lots 13 & 14 & E 36 Ft Lot 15 W 8 S 56 Ft Lot 15 & S 56 Ft

RECEIVED
JAN 29 2016
DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

To establish and maintain institutions to provide for the economical delivery of healthcare and related services.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Stephanie Daubert — Authorized Signature | CFO — Title | 01/29/2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battista

▶ Assessor / Register of Deeds — Signature of County Assessor — Date 7/5/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4016 Farnam St, Omaha, NE 68131

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☑ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☑ YES ☐ NO

Describe the property.

Unoccupied former National Indemnity building and parking lot used by hospital employees. To be used for potential future expansion of hospital services.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

N/A

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

No

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

No

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

N/A

Return to Improvement Types

7/5/2014 Pl ag

- Bldg needs significant asbestos remediation.
Contract signed - wk begun

MTG

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Clarkson Regional Health	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Clarkson Regional Health	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 987400 Nebraska Medical Center	Total Actual Value of Real and Personal Property: $50,900.00	Parcel ID Number: 1422740000
City: Omaha; State: NE; Zip Code: 68131-7400	Contact Name: James McMullen	Phone Number: (402) 559-2194

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
James T. Canedy, MD	President	9140 Dodge Street, Omaha, NE 68114
Robert S. Howard	Treasurer	13625 California Street, Omaha, NE 68145
Stephanie Daubert	CFO	987400 Nebraska Medical Center, Omaha, NE, 68198-7400

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Jerome Park Lot 16 Block 6 W 8 N 76 Ft LT 15 & N 76 Ft

RECEIVED JAN 29 2016 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

To establish and maintain institutions to provide for the economical delivery of healthcare and related services.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Stephanie Daubert (Authorized Signature) CFO (Title) 01/29/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battiste

▶ **Assessor / Register of Deeds** by MJH Date 1/30/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☑ YES ☐ NO

Describe the property.

Parking lot used by hospital employees.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

N/A

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

N/A

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

N/A

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

No

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

No

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

N/A

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
KAREN CHRISTIAN REVIVAL CHURCH	Douglas	2016

Name of Owner of Property	State Where Incorporated
KAREN CHRISTIAN REVIVAL CHURCH	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
5308 HARTMAN AVE	$ 0	1428685060

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68104	Laura Xiong	4029437836

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Saw Kaw Khu	President	6209 N 103rd St Omaha, NE 68134

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

KCRC HILL LOT 1 BLOCK 0 11.9981 AC

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Future home of the Karen Christian Revival Church. Its in the process of building the church.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
Laura Xiong	Payroll Accountant	6/14/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/29/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 6010 N 49th St Omaha, NE 68104

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

Parcel of Land (real property)

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [x] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [x] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

It's in the process of planning to build a church or the organization, Karen Christian Revival Church.

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

No

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

Yes, it's in the planning stage for the church

What steps has the organization taken to add that improvement?

Clear up the bushes, the trees grass.

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Yes

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Not yet. The plan is still on hold due to financial issue. The organization is still doing fund raising for the project.

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Yes, it has been done three years ago, but due to financial need, the plan is put on hold.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
King Lake Property Owners Associaton, Inc.	Douglas	2016

Name of Owner of Property	State Where Incorporated
	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
24111 Nebraska Ave	$ 5,000.00	1503560000

City	State	Zip Code	Contact Name	Phone Number
Valley	NE	68064	Gary Graham, President	402-350-3339

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Gary Graham	President	24506 Redic Ave., Valley, NE 68064
Torrey Bannister	Vice President	24133 Crown Point Ave., Valley, NE 68064
Christie Donnermeyer	Secy/Treas	6150 Riverside Drive, Valley, NE 68064

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

King Lake Addition Lots 767 thru 774 and Lots 793 thru 796 Block 0, Valley, Douglas County Nebraska.

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

The property will be used for the benefit of its members, partnering with Kidz Link an organization that meets once a month for the youth of King Lake. Any organization we can partner with for adult education classes and civic organizations for the benefit of the members.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Christie Donnermeyer — Authorized Signature | Secy/Treas — Title | 4/6/2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS: Diane L. Battista

Assessor / Register of Deeds

▶ Signature of County Assessor

Date 7/21/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A, must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 24530 Himebaugh Ave., Valley, NE 68064

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

Quit Claim Deed

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Partner with Kidz Link who meets once a month for the benefit of the youth of King Lake. Partner with any civic organizations and organizations that provide adult eduction classes for the benefit of the members.

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range ofchildren at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

7/21/2016 Christie Demaranyer
Sec / Treas

- org has commitment from church for youth group / bible study

work needs to be done to renovate property - new roof, interior changes

work has begun - demolition & trash inside, removal of tree that was causing roof damage

MTR

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
HABITAT FOR HUMANITY OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
HABITAT FOR HUMANITY OF OMAHA	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1701 N 24TH STREET	$ 42400	1530750000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68110	AL SIEMEK	402-884-2433

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

KOUNTZE PLACE LOT 12 BLOCK 43 E 30 FT LT 11 & W 10 FT 40 X 130

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
AL SIEMEK	CHIEF FINANCIAL OFFICER	6/27/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 2204 EVANS ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [x] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom? NOT OCCUPIED

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

CONSTRUCTION AND OR REHABILITATION OF THE HOME OCCURS AS PART OF HABITAT'S NORMAL OPERATING PROCESS. THIS HOME IS TENTATIVIELY SCHEDULED TO BE WORKED ON DURING 2017.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

OFFICER	TITLE	ADDRESS
Steve Eulie	Chairman	1701 N 24 St Omaha NE 68110
Karen Ganzlin	Vice-Chairman	1701 N 24 St Omaha NE 68110
Dan Koraleski	Treasurer	1701 N 24 St Omaha NE 68110
Rob Johnson	Secretary	1701 N 24 St Omaha NE 68110

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Immanuel Retirement Communities	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Attn: Mary J Anderson - Controller	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 1044 North 115th Street , Suite 500	Total Actual Value of Real and Personal Property: $0.00	Parcel ID Number: 0285 6167 16
City: Omaha; State: NE; Zip Code: 68154	Contact Name: Sheila A Lindberg	Phone Number: 402-829-6957

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
See Attached		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lakeside Hills Lot 58 Block 0 Leased Land Located on Parts of Lts 57 & 58 Lakeside Hills

RECEIVED 2016 JUN 29 AM 10:59 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

See Attached

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ [signature] Authorized Signature — CFO Title — 6/28/16 Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battiato
Assessor / Register of Deeds
Signature of County Assessor — by [signature] Date 6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Douglas County, Nebraska Property Record - R1602856167

Information is valid as of 2016-06-03

Print Report
Treasurer's Tax Report
New Feature → → → Subdivision Sales Search

Owner

IMMANUEL RETIREMENT COMMUNITY

C/O MARY ANDERSON
1044 N 115 ST #500
OMAHA NE 68154-0000

Property Information

Key Number:	0285 6167 16
Account Type:	Ex Charitable
Parcel Number:	1602856167
Parcel Address:	
Legal Description:	LAKESIDE HILLS LOT 58 BLOCK 0 LEASED LAND LOCATED ON PARTS OF LTS 57 & 58 LAKESIDE HILLS LEASE INCL ALL REAL ESTATE BUILDINGS AND IMPROVEMENTS REF #0285-6163-16

Value Information

	Land	***Improvement***	***Total***
2016	$0.00	$0.00	$0.00
2015	$0.00	$0.00	$0.00
2014	$0.00	$0.00	$0.00
2013	$0.00	$0.00	$0.00
2012	$0.00	$0.00	$0.00
2011	$0.00	$0.00	$0.00

Land Information

Acres	***SF***	***Units***	***Depth***	***Width***	***Vacant***
0.0	0.0	1.0	0.0	0.0	No

Immanuel

Immanuel
Tax Exemption
Lakeside Hills, Leased Part of Lot 57 & Lot 58

Immanuel respectfully submits that its use of the real property indicated above meets the requirements for property tax exemption as set forth in Nebraska Revised Statutes Section 77-202 and Regulation 42-006 of the Nebraska Department of Revenue. At all times since receiving exemption, the use of the property has continued as originally exempted.

A detailed description of Immanuel is attached.

Accordingly we respectfully request that the subject property continue to be granted tax exemption

1044 North 115th Street, Suite 500 Omaha, NE 68154 P: (402) 829-2900 www.immanuelcommunities.com
Affiliated with the Nebraska Synod, Evangelical Lutheran Church in America

Immanuel

2016 BOARD OF DIRECTORS

Officers:

David C. Mussman, Chair	Executive VP & General Counsel, West Corporation 11808 Miracle Hills Drive, Omaha, NE 68154
David A. Jacox, Vice Chair	Retired, President & CEO, Mosaic 12010 Washington Plaza, Omaha, NE 68137
Michael R. Williams, Secretary/Treasurer	Williams-Deras & Associates 10040 Regency Circle, Suite 345, Omaha, NE 68114
Eric N. Gurley, President & CEO (ex-officio, voting)	1044 North 115th Street, Suite 500, Omaha, NE 68154

Directors:

Rev. Carmala J. Aderman	Senior Pastor, Luther Memorial Lutheran Church 6099 Western, Omaha, NE 68132
Rev. Dr. Dennis A. Anderson	Former Bishop, Nebraska Synod ELCA 9752 South 175th Circle, Omaha, NE 68136
Rev. Dr. David L. deFreese	Vice President of Church Relations, Mosaic 4980 South 118th Street, Omaha, NE 68137
George Grieb (ex-officio, non-voting)	Chair of Immanuel Affordable Board 530 South 118th Street, Omaha, NE 68154
Suzanne L. Hruza, M.D.	Radiology Consultants of the Midwest, P.C. 13918 Gold Circle, Omaha, NE 68144
Robert E. "Rob" Johnson	President & CEO, Javlin Capital 1414 Harney Street, Omaha, NE 68102
Robert J. "Bob" Lanik	Retired, CEO, CHI Nebraska 6520 Ponderosa Circle, Lincoln, NE 68510
Bishop Brian D. Maas (ex-officio, voting)	Bishop, Nebraska Synod ELCA 6757 Newport Ave, Suite 200, Omaha, NE 68152
Bruce A. Plath	Senior Vice President, Private Banking Security National Bank 1120 South 101st Street, Omaha, NE 68124
Mark G. Waterstraat	Chief Strategy Officer, Benaissance 11808 Grant Street, Suite 200, Omaha, NE 68164
Delight Wreed Byrd, RN, BSN, MS	Adjunct Faculty, Master of Healthcare Administration & Bachelor of Healthcare Mgmt Programs, Bellevue University 2227 North 151st Street, Omaha, NE 68116

Immanuel

Organizational Overview

Immanuel.

Immanuel, a Nebraska nonprofit corporation organized in 1990 ("Immanuel"), sponsors health care and senior services in Omaha, Nebraska and surrounding areas of eastern Nebraska and western Iowa. Immanuel provides facilities and programs designed to promote healthy aging of the mind, body and spirit. Immanuel is also organized to undertake other charitable, benevolent, eleemosynary, educational, religious, social and health services as are considered appropriate and desirable. Immanuel maintains a historical and legal relationship with the Evangelical Lutheran Church in America, Nebraska Synod, which appoints one-third of the members of the Immanuel Board of Directors and confirms the election of the remaining members who are not ex-offcio members. A majority of the directors must be members of congregations of the Nebraska Synod of the Evangelical Lutheran Church in America. In the event of the dissolution of Immanuel, all the property and assets are to be distributed to the Nebraska Synod of the Evangelical Lutheran Church in America. Immanuel is an exempt organization under Section 501(c)(3) of the Internal Revenue code of 1986, as amended (the "Code") and is exempt from federal income tax under Section 501(a) of the Code.

Immanuel Retirement Communities

Immanuel is the sole member of Immanuel Retirement Communities, a Nebraska nonprofit corporation organized in 1995 ("IRC") to construct, operate and maintain facilities in Omaha, Nebraska and the surrounding region containing residential facilities and related programs for seniors to meet the physical, emotional, recreational, social and religious needs of aged persons; to foster through association with Immanuel, the physical and mental well-being of its residents; and to operate in a manner so as to provide its services to the aged at a cost that is reasonable and sufficient to maintain the facility commensurate with the needs of the community. IRC is an exempt organization under Section 501(c)(3) of the Code and is exempt from federal income tax under Section 501(a) of the Code. IRC is a member of the Leading Age, Leading Age Nebraska and the Assisted Living Facilities of America (ALFA). IRC facilities include: (i) Immanuel Village, located in Omaha, Nebraska and containing 36 assisted living units and 98 independent living units; (ii) Lakeside Village, located in Omaha, Nebraska and containing 61 assisted living units (including 12 Alzheimer's care units) and 89 independent living units; (iii) Trinity Village, located in Papillion, Nebraska and containing 30 assisted living units and 40 independent living units; (iv) The Landing at Williamsburg, located in Lincoln, Nebraska and containing 48 assisted living units (including 14 Alzheimer's care units), and 90 independent living units; and (v) Pacific Springs Village, located in Omaha, Nebraska and containing 24 assisted living units, 67 independent living units, and 52 patio homes.

Immanuel has identified senior affordable housing and services as a major missional initiative. Immanuel Courtyard, located at 6757 Newport Avenue in Omaha, Nebraska, opened in November 2001. It originally consisted of 70 units of senior housing organized to meet the needs of very low-income seniors. The 70 units included 20 units supported by the HUD 202 program and 50 units supported by the tax credit program and City of Omaha HOME Funds. The Courtyard also includes a 10,000 sq. ft. community center where meals are served and wellness activities provided, and Fogelstrom Chapel, designed to meet the spiritual needs of the residents and to provide a distinct symbol of the faith-based emphasis of the community.

Immanuel has continued expansion of the Courtyard campus to meet the growing need for Medicaid Waiver low-income senior housing for the very frail. Phase II, which includes 20 assisted living units supported by HUD 202 funds, opened in July 2003. Phase III opened in July 2004. This phase of the development includes 20 units of low-income assisted living in addition to a 10,800 sq. ft. community

center designed to serve the needs of all Courtyard assisted living residents. Phase IV of the development, including 20 HUD units and 8 additional low-income assisted living apartments, opened in April 2005. It is connected to the Phases II and III buildings to form a 68-unit assisted living campus.

In July 2007, Immanuel opened 40 HUD Section 202 supported, independent living units at Trinity Courtyard, located on the Immanuel Trinity campus in Papillion. At Trinity, it is the goal of Immanuel to duplicate and improve upon the Immanuel Courtyard model, utilizing the services and activities that currently exist for seniors on the campus. In March 2008, the 40-unit Phase II expansion opened, in September 2011, the 40-unit Phase III expansion opened, and in July 2013, 40 more units of Phase IV expansion opened. This brings the total of HUD 202 units at Trinity to 160 units. At Trinity, Immanuel continues to work with healthcare partners and the Trinity Lutheran Church to create a more effective continuum of housing and services for seniors.

Immanuel Long Term Care Communities

In 2013, Immanuel partnered with Tabitha to build a 17 bed long term care community to support residents in Lincoln. Additionally, in 2014, Immanuel Long Term Care acquired two long term care communities to expand the continuum of care on the Lakeside and Immanuel campuses. The Lighthouse Health Care Residences, a 36-bed long term care and skilled nursing community, and Immanuel Fontenelle, a 165-bed long term care and skilled nursing community.

Immanuel Home and Community Resources

Immanuel Home and Community Resources was formed in 2010 to provide in-home, residential, and community-based health care and related services for seniors. These services include Lifeline, an emergency call system, development and operation of the Program of All-Inclusive Care for the Elderly (PACE); and other services. PACE is a Medicare and Medicaid program for seniors age 55+ that provides community based care and services to those seniors that would otherwise need nursing home level of care. PACE allows family, caregivers, and professional health care providers flexibility to meet the health care needs of seniors, while continuing to live at home.

IHCR is the sole corporate member of PACE Iowa and PACE Nebraska, both not-for-profit organizations, formed to operate PACE programs. PACE Iowa began operations in January 2012 to serve clients in Harrison, Mills, and Pottawattamie counties in Iowa. PACE Nebraska began operations in May 2013 to serve clients in Cass, Dodge, Douglas, Sarpy, Saunders, and Washington counties in Nebraska. Recently in October of 2015, PACE Iowa opened another site near Des Moines, IA to serve the clients in Boone, Dallas, Jasper, Madison, Marshall, Polk, and Warren counties.

Immanuel's focus of providing healthcare services and housing to seniors will continue, along with its support of community efforts for affordable housing and healthcare services for frail seniors. The need for affordable senior housing and healthcare services is significant and will continue to grow with the aging population. Providing services and housing for the needs of the community and seniors, which would otherwise become the responsibility of the local government, is ultimately the purpose of this tax exempt organization.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 17600 Arbor St, Lakeside Hills Lot 57/58, Ref#0285616316

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☑ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☑ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ | Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

Tenants are Seniors over 55 as described in our organizational overview. We are a facility where medical care, nursing care, rehabilitation and/or related services and associated treatment are provided for a period of more than 24 consecutive hours to our residents who are ill, injured or disabled.

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

N/A

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☑ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

The facility/qualified professionals exercise responsibility for the comfort, welfare and habilitation of the residents, including a minimum amount of supervision and assistance with personal care, activities of daily living, health maintenance activities, other supportive services.

Does the facility hold a license as a medical-care provider? ☑ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

If the organization was to make a profit after all expenses, such profit would be reinvested into the communities, the programs and the mission. There will be no distributions outside the organization.

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☐ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

1602856163

Immanuel

June 27, 2016

Douglas County Assessor
Christine Seitz
Supervisor, Real Estate Records
1819 Farnam Street
Omaha, Nebraska 68183

Dear Christine,

I would like to thank you for bringing it to our attention that you had not received a property-tax-exemption application for Parcel # 1602856167. Since receiving your letter we have completed the 451 Exemption Application for this parcel and provide it to you in an attachment.

Immanuel values being good business partners with Douglas County, therefore I would appreciate your leniency with regards to any penalty since we are sending it in prior to June 30th.

Sincerely,

Scott Bear
Vice President of Finance & Supply Chain

1044 North 115th Street, Suite 500 Omaha, NE 68154 P: (402) 829-2900 www.immanuelcommunities.com
Affiliated with the Nebraska Synod, Evangelical Lutheran Church in America

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
BARKER AVENUE HOUSE LLC	Douglas	2016

Name of Owner of Property	State Where Incorporated
BARKER AVENUE HOUSE LLC	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
2811 N 45 ST	$ 0	1617950000

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68104	Roberta Wilhelm	402.457.4676

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Roberta Wilhelm	Executive Director	2811 N 45 ST, Omaha, NE 68104

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

LEAVENWORTH HEIGHTS LOT 151 BLOCK 0 44 X 108

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Teaching

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
Chuma Nnawulezi	Directore Of Finance	4/14/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/2/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4224 BARKER AVENUE, OMAHA, NE 68105

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

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Please describe the nature of the instrument.

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Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

None

Return to Improvement Types

Girl's Inc. Supplemental—

Girl's Inc., applied for property tax exemption for three properties. Because the application and questionnaire were sparse on information, our office spoke to Roberta Wilhelm, the Executive Director of the organization about the properties.

4224 Barker Ave, parcel 1617950000. This is a single-family dwelling used for limited time housing for poor girls, often unwed mothers, while they go to school. The inhabitants are typically 18 or 19 years old and dwell in the house for between 1 and 3 years. Most often 3 girls live in the house at any one time. They pay a flat fee to stay there that is below even a third of what market rent would be for that house. Girl's Inc., does not make an operating profit on the house and pays utilities, security, and other costs to operate the house. The house loses money that is made up out of Girl's Inc. funds. Unlike low-income housing, there is no subsidy from other sources to make up any loss Girl's Inc. may have in operating the house.

5407 S. 30th Street, parcel 1027660000 and 2811 N. 45th Street, 0908740004. Both of these are used by Girl's Inc. for after-school and summer programs for girls. For girls between 5 and 18, there are educational programs on academics, life-skills, and college preparation for kids that may not have any place else to go for such programs. Girls go there all day during the summer and meals, educational programs and field trips are provided. There is a fee for the year of $100, which does not cover the organization's expenses to offer what it does. The 45th Street location is also where the organization's administrative offices are located.

Per the Executive Director, most of the kids who use the program are what you would think of as "at-risk" kids—lower socioeconomic background, often with unsettled family situations. The programs at Girls Inc give them help and stability that they might not otherwise get.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
HABITAT FOR HUMANITY OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
HABITAT FOR HUMANITY OF OMAHA	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1701 N 24TH STREET	$ 49200	1639740000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68110	AL SIEMEK	402-884-2433

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

LOWES ADD LOT 3 BLOCK F 60 X 127.5

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
AL SIEMEK	CHIEF FINANCIAL OFFICER	1/13/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	7/19/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 3313 Blondo St

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [x] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom? NOT OCCUPIED

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

CONSTRUCTION AND OR REHABILITATION OF THE HOME OCCURS AS PART OF HABITAT'S NORMAL OPERATING PROCESS. THIS HOME IS TENTATIVIELY SCHEDULED TO BE WORKED ON DURING 2017.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

N/A

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

N/A

What are the duties of the staff of the group home?

N/A

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

N/A

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

OFFICER	TITLE	ADDRESS
Steve Eulie	Chairman	2401 N 24 St Omaha NE 68110
Karen Ganzlin	Vice-Chairman	2401 N 24 St Omaha NE 68110
Dan Koraleski	Treasurer	2401 N 24 St Omaha NE 68110
Rob Johnson	Secretary	2401 N 24 St Omaha NE 68110

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
HABITAT FOR HUMANITY OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
HABITAT FOR HUMANITY OF OMAHA	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1701 N 24TH STREET	$ 89600	1641150000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68110	AL SIEMEK	402-884-2433

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

LOWES ADD LOT 9 BLOCK O W 40 FT 40 X 132

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
AL SIEMEK	CHIEF FINANCIAL OFFICER	6/17/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 3424 SEWARD ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [x] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom? NOT OCCUPIED

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

CONSTRUCTION AND OR REHABILITATION OF THE HOME OCCURS AS PART OF HABITAT'S NORMAL OPERATING PROCESS. THIS HOME IS TENTATIVIELY SCHEDULED TO BE WORKED ON DURING 2017.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

OFFICER	TITLE	ADDRESS
Steve Eulie	Chairman	1701 N 24 St Omaha NE 68110
Karen Ganzlin	Vice-Chairman	1701 N 24 St Omaha NE 68110
Dan Koraleski	Treasurer	1701 N 24 St Omaha NE 68110
Rob Johnson	Secretary	1701 N 24 St Omaha NE 68110

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Abide Network, Inc.	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Abide Network, Inc.	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: PO Box 11489	Total Actual Value of Real and Personal Property: $0.00	Parcel ID Number: 1643350004
City: Omaha; State: NE; Zip Code: 68111	Contact Name: Aaron Flaugh	Phone Number: 402-489-4304

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Ron Dotzler	Chairman	3335 Fowler Ave, Omaha, NE 68111
Rick Barry	Vice President	540 S 206th Ave, Elkhorn, NE 68022
Josh Dotzler	CEO	3335 Fowler Ave, Omaha, NE 68111

RECEIVED 2016 JUN -8 PM 3:27 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lowes Sub Div Lot 13 Block 2 All Lots 8-9-10 and LTS 11-12-13

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

The building has been used to house bible studies, offer an after-school program for kids in North Omaha, and provide health testing to the community.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ _____ Authorized Representative 6.8.16

Authorized Signature — Title — Date

Retain a copy for your records.

For County Assessor's Recommendation

X Approval

Approval of a Portion

Denial

COMMENTS:

▶ Assessor / Register of Deeds — Date 6/10/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied ▶ _____ _____

Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 1723 N 33rd St, Omaha, NE 68111

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☑ NO

Please describe the nature of the instrument.

N/A

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

N/A

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☑ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☑ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Services provided are very basic - testing for STDs

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☑ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

Services are provided free of charge.

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☑ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☑ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☑ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Homework assistance and general tutoring services

Are those courses taught year-round? ☐ YES ☑ NO

If not, during what portion of the year are the courses taught?

During the school year

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Children can come after school for assistance and tutoring services tailored to their needs.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

All activities at the building are administered by Abide.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: The Lutheran Home Foundation	County Name: Dougals	Tax Year: 2016
Name of Owner of Property: The Lutheran Home Foundation	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: c/o Brashear LLP 711 N 108th Court	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 1644795000
City: Omaha State: NE Zip Code: 68154	Contact Name:	Phone Number:

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
See Exhibit A		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

LUTHERAN PLACE LOT 1 BLOCK 0 IRREG APPROX 3.382 AC

RECEIVED
DEC 30 2015
DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

See Exhibit B

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ [signature] President 12/22/15

Authorized Signature Title Date

Retain a copy for your records.

For County Assessor's Recommendation

X Approval

Approval of a Portion

Denial

COMMENTS:

▶ Diane L. Battiato Assessor / Register of Deeds Date 6/8/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

▶ Signature of County Board Member Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 515 S. 26th Street; Omaha, NE 68105

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☑ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☑ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☑ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?
See Exhibit B

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

See Exhibit B

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

See Exhibit B

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☑ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Form 451 Exemption Application
Parcel No. 1644795000

DESCRIPTION OF PROPERTY USE

The subject property is owned by The Lutheran Home Foundation (Foundation), a Nebraska nonprofit corporation, which is a supporting organization to The Lutheran Home (TLH), itself a Nebraska nonprofit corporation. TLH is the operator of an assisted living facility licensed by the State of Nebraska.

TLH has been conducting operations focused on caring for the elderly and those with special needs since the 1930s. In doing so, TLH plays a critical role in the health systems and infrastructure of Douglas County, ultimately for the benefit of its citizens. A Medicaid, Medicare and Medicaid waiver provider, TLH provides assisted living care to residents of all care levels and payor sources, be they private, governmental or insurance recipients. As a Recognized Service Organization of The Lutheran Church—Missouri Synod, TLH also provides spiritual care to its residents.

The Foundation was incorporated in 1982. As set forth in its Articles of Incorporation, the Foundation exists solely and exclusively to support and benefit TLH and its operations. Consequently, the Foundation is required to conduct its operations and use its assets for the benefit of TLH.

The subject property, situated directly across 26th Street from TLH, includes an eight (8) story former hospital building (MidCity Center) and adjacent parking facilities. In furtherance of its mission to support TLH, in 2006 the Foundation determined that the acquisition of the property would preserve the option for TLH to consolidate its skilled nursing operations to a greater extent than is now possible. Given the age and layout of TLH's current facilities, that possibility now exists with MidCity Center.

While preserving future options for TLH, the subject property will further TLH's charitable purpose by assisting in stabilizing its finances. TLH currently operates at or near break even. In order to preserve TLH as an option for residents of eastern Douglas County who need skilled nursing care, the Foundation is making rental space in MidCity Center available to various nonprofit, educational and governmental entities for their use. All net revenue generated from the lease of rental space in MidCity Center is used by the Foundation to benefit TLH and its operations.

Finally, the Foundation's use of the property is serving a public purpose. The Foundation has begun to plan for the renovation of MidCity Center and has made improvements to the grounds adjacent thereto, participating in the revitalization of the Park East neighborhood. Prior to its acquisition by the Foundation, the property, which is a focal point of the area, had seen limited operations being conducted thereon. The Foundation, in contrast, has begun to revitalize the property, contributing to the stabilization of the Park East neighborhood. Such revitalization is akin to the for-profit

developments projects which have occurred throughout the downtown area in recent years.

No use of the property produces a profit for the Foundation. Rather, the Foundation holds the property for the benefit of TLH, providing for any necessary maintenance from the funds of the Foundation. At the same time, any positive use of the property, either by TLH directly or through use of lease income, will benefit TLH.

The Lutheran Home

ASSISTED LIVING

Assisted Living

Assisted Living is designed for senior adults who wish to maintain their independent lifestyle but may need some additional assistance to do so.

All Inclusive Services Are:

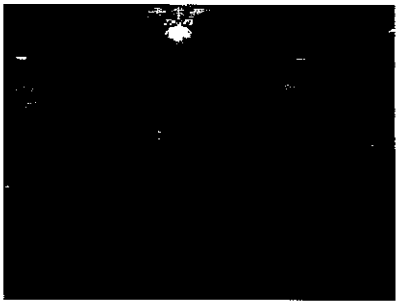
- 24 hour specially trained on-site staff
- 3 Nutritious meals served daily
- Weekly housekeeping and linen services
- Personal Laundry two times per week
- Bathing assistance
- Cable TV
- Emergency call systems in each apartment
- Church services
- Furniture provided – if necessary
- Activities include shopping trips, bingo, movies, live musical and other various entertainment, movies, outdoor cookouts, pancake feeds, holiday parties and more!
- Near the interstate and Mid town revitalization

Private room rates (all inclusive) $2,631.00 per month

Semi private room rates (all inclusive) $1,315.51 per month

We accept Medicaid – Deposits not always required. Call or come in for a tour.

Transitioning to AL allows the resident to be independent while giving the family comfort knowing their loved one is cared for, without restrictions of Long Term Care.



Quotes:

The Nursing Staff took great care of my mother and my family. We saw the same care given to all the other residents and family!

"You want me to say something nice about The Lutheran Home? How much time do you have?" Fred will also

be happy to give a personal reference, or meet you here at his second home.

Excellence in Christian Caring

Proudly powered by WordPress | Theme: Sugar & Spice by WebTuts.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
The Lutheran Home Foundation	Dougals	2016

Name of Owner of Property	State Where Incorporated
The Lutheran Home Foundation	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
c/o Brashear LLP 711 N. 108th Court	$	1644795050

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68154		

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
See Exhibit A		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

LUTHERAN PLACE REP1* LOT 1 BLOCK 0 IRREG .283 AC

RECEIVED
DEC 30 2015
DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

See Exhibit B

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ [signature] Pres. 12/30/15

Authorized Signature Title Date

Retain a copy for your records.

For County Assessor's Recommendation

X Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battiato

▶ Assessor / Register of Deeds By [signature] Date 6/8/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

▶ Signature of County Board Member Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☑ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☑ YES ☐ NO

Describe the property.

See Exhibit B

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

n/a

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

n/a

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

n/a

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

n/a

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

n/a

Return to Improvement Types

The Lutheran Home Foundation

Directors and Officers

Position	Name and Address
President	Kermit A. Brashear 711 N. 108th Court Omaha, NE 68154
Secretary	Delmer L. Toebben 1438 N. 132nd Ave. Cir. Omaha, NE 68154
Treasurer	Paul S. Pettit 152 South Columbia Seward, NE 68434
Director	Delmer L. Toebben 1438 N. 132nd Ave. Cir. Omaha, NE 68154
Director	Paul S. Pettit 152 South Columbia Seward, NE 68434
Director	Kermit A. Brashear 711 N. 108th Court Omaha, NE 68154
Director	Eugene V. Gierke 152 South Columbia PO Box 407 Seward, NE 68434
Director	Ron Metschke 20820 Buckskin Trail Elkhorn, NE 68022

Exhibit A

Form 451 Exemption Application
Parcel No. 1644795050

DESCRIPTION OF PROPERTY USE

The subject property is owned by The Lutheran Home Foundation (Foundation), a Nebraska nonprofit corporation, which is a supporting organization to The Lutheran Home (TLH), itself a Nebraska nonprofit corporation. TLH is the operator of an assisted living facility licensed by the State of Nebraska.

TLH has been conducting operations focused on caring for the elderly and those with special needs since the 1930s. In doing so, TLH plays a critical role in the health systems and infrastructure of Douglas County, ultimately for the benefit of its citizens. TLH provides assisted living care to residents of all care levels and payor sources, be they private, governmental or insurance recipients.

The Foundation was incorporated in 1982. As set forth in its Articles of Incorporation, the Foundation exists solely and exclusively to support and benefit TLH and its operations. Consequently, the Foundation is required to conduct its operations and use its assets solely for the benefit of TLH.

The subject property is the site of a power plant serving both Foundation and TLH facilities. Steam is provided to TLH directly from the power plant, providing heat for TLH and its residents. As TLH does not have a boiler on its own property, the subject property is the sole source of steam for TLH. Given this circumstance, the continuing ownership of the subject property by the Foundation supports TLH by preserving the existing source of steam for its facility.

The subject property, then, directly supports and enables the charitable activities of TLH. No use of the property produces a profit for the Foundation. Rather, the Foundation holds the property for the benefit of both TLH and the Foundation.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: Second Church Christ Scientist	County Name: Douglas	Tax Year: 2015
Name of Owner of Property: Second Church Christ Scientist	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 9124 Bedford Ave	Total Actual Value of Real and Personal Property: $ 225,000.00	Parcel ID Number: parcel 3 17 11813707
City: Omaha; State: Ne; Zip Code: 68134	Contact Name: Linda Haman	Phone Number: 402-740-3232

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Jeannine Harley	clerk of Church	10304 Hunington Ave Omaha, Ne 68122
Tom McKean	President of Board	9629 Browne St, Omaha, Ne 68134
Linda Haman	Tresurer	8097 Dupont St Omaha, Ne 68124

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Maple Village Lot 1 Block 48 Irreg S120 E 122.03 W 247.03 Ft also known as Parcel 3

RECEIVED
DEC 29 2015
DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Religious Worship Services

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Linda Haman *Linda Haman* Treasurer 12/22/2015

Authorized Signature Title Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

Diane L. Battista

▶ Assessor / Register of Deeds

Signature of County Assessor Date 6/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied ▶ Signature of County Board Member Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Department of Revenue, Property Assessment Division
96-135-1999 Rev. 1-2014 Supersedes 96-135-1999 Rev. 7-2012

Authorized by Neb. Rev. Stat., §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: Maple Village Lot 1 Block 48 Irreg S120 E 122.03 W 247.03 Ft

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

no

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

na

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

na

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☐ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range ofchildren at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

[redacted]

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: Metropolitan Community Church of Omaha	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Metropolitan Community Church of Omaha	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 819 South 22nd Street	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 1745770000
City: Omaha; State: NE; Zip Code: 68108	Contact Name: Jim Welsh	Phone Number: 402-345-2563

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Tom Emmett	Senior Pastor	
Levi Mohr	Board Moderator	
Raymond Page	Treasurer	

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Millard Place, Lot 21, Block 2, 50x120

RECEIVED 2016 MAY -2 AM 8:28 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Current use is as a community garden area - with food going to the church pantry for the neighborhood

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Jim Welsh — Authorized Signature | Office Manager — Title | 05/01/2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

▶ Diane L. Battista
Assessor / Register of Deeds by MAH — Date 6/10/2016
Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 813 South 22nd Street

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☑ YES ☐ NO

Please describe the nature of the instrument.

Deed

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Currently being used as community garden with food going to the church pantry for distribution to the community

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

no

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

Plan to use

What steps has the organization taken to add that improvement?

we just recently acquired the property and are in the planning stages. We expect to use this land as handicapped parking for our congregants (1-3 years down the road)

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

no

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

not yet

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

no

Return to Improvement Types

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: CHURCH OF THE RESURRECTION	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: CHURCH OF THE RESURRECTION	State Where Incorporated: NEBRASKA	
Street or Other Mailing Address of Applicant: 3004 BELVEDERE BLVD	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 1747760000
City: OMAHA; State: NE; Zip Code: 68111	Contact Name: JOE JONES	Phone Number: (402) 978-5215

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
THE REV. JASON EMERSON	RECTOR	3004 BELVEDERE BLVD, OMAHA, NE 68111
JANICE SELDON	SR. WARDEN	3004 BELVEDERE BLVD, OMAHA, NE 68111
JOSEPH JONES	TREAURER	3004 BELVEDERE BLVD, OMAHA, NE 68111

RECEIVED 2016 MAY 12 PM 2:35 DOUGLAS COUNTY ASSESSOR/REGISTER OF DEEDS

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

MILLER PARK OVERLOOK LOT 7 BLOCK 1 ALL LOTS 5 & 6 & 460 SQ FT IN SE COR

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Joseph E Jones — Authorized Signature; Treasurer — Title; 4/28/16 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

▶ Diane L. Battista, Assessor / Register of Deeds By [illegible] — Signature of County Assessor; Date 6/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Department of Revenue, Property Assessment Division
96-135-1999 Rev. 1-2014 Supersedes 96-135-1999 Rev. 7-2012

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☑ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☑ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☑ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☑ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☑ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☑ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☑ NO

Is rent charged, and if so, how much? ☑ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☑ YES ☐ NO

Is it used for low-income housing? ☐ YES ☑ NO

Please describe the terms under which the dwelling is used.

IN THE PAST, THE DWELLING HAS BEEN USED TO HOUSE INTERNS WHO ARE CONTEMPLATING GOING INTO THE EPISCOPAL CHURCH AS A PRIEST OR DEACON. DURING THOSE TIMES THE DWELLING IS ALSO USED FOR PRAYER AND WRITING SERMONS. CURRENTLY, WE DO NOT HAVE ANY INTERNS. WHEN THERE ARE NO INTERNS, THE DWELLING IS USED FOR CHURCH ACTIVITIES.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☑ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

THE DWELLING IS USED FOR CHILDCARE AND BY THE SUNDAY SCHOOL YOUTH GROUP. THESE ACTIVITIES OCCUR ON AN IRREGULAR BASIS THROUGHOUT THE YEAR.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

CHURCH SERVICES OCCUR EVERY SUNDAY MORONING. OFTEN THERE ARE OTHER CHURCH RELATED EVENTS THAT OCCUR IN THE CHURCH AT OTHER TIMES DURING THE WEEK. THE RECTOR ALSO USES THE CHUCH AS HIS OFFICE.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☑ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
Eden Baptist Church	Douglas	2016

Name of Owner of Property	State Where Incorporated
Eden Baptist Church	NebraskaP.

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
P.O. Box 111316 or 4023 N 29th Street	$160,000.00	~~1828340002~~ 1828320000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68111	Gregory Williams, Sr	402-884-9674

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Gregory Williams Sr	Director	6438 N 1055th Ave Omaha NE 68134
Lamar Jones	Director	5310 N 48th Street

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Said property is a church facility with pews, pulpit, choir stand offices, four restrooms, second floor fellowship hall, kitchen. Storage room and furance room in basement.

RECEIVED 2016 MAY 25 AM 11:10 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Used for religious activities each week for worship services, Sunday, School, Bible Study and other religious training. Also Funerals, Weddings and Baptisms.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Gregory Williams, Sr — Authorized Signature | Director — Title | 17 May, 2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battisto

▶ **Assessor / Register of Deeds** by MFF — Signature of County Assessor — Date 6/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion

☐ Denied

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4023 N 29th Street Omaha NE 68111

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

N/A

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

N/A

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Religious activites, Worship Service, Sunday School, Bible Study, Weddings, Funerals, and other Spiritual activites.

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

N/A

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

N/A

What steps has the organization taken to add that improvement?

N/A

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

N/A

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

N/A

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

N/A

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

Sunday Worship Service, Sunday School, Weekly Bible Study, Weddings, Funerals, Baptisms, and other Spiritual Activites.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

N/A

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

N/A

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
Eden Baptist Church	Douglas	2016

Name of Owner of Property	State Where Incorporated
Eden Baptist Church	NebraskaP.

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
P.O. Box 111316	$10,000.00	~~1828320000~~ 1828340002

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68134	Gregory Williams, Sr	402-884-9674

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Gregory Williams Sr	Director	6438 N 1055th Ave Omaha NE 68134
Lamar Jones	Director	5310 N 48th Street

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

It is a empty lot.

RECEIVED 2016 MAY 25 AM 11:10 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Used for religious activities in the summer.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Gregory Williams, Sr — Authorized Signature | Director — Title | 17 May, 2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS: Diane L. Battiato

Assessor / Register of Deeds

▶ Signature of County Assessor — Date 7/13/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

Empty lot used for religious activites.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Religious activites in summer months, prayer, gatherings, etc.

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

N/A

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

N/A

What steps has the organization taken to add that improvement?

N/A

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

N/A

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

N/A

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

N/A

Return to Improvement Types

11/3/2006 Pastor Williams
Eden Baptist Church

- Lot on 29th St
behind church - paved
& used for parking on
Sundays
+
outdoor functions during
year

mfk

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
HABITAT FOR HUMANITY OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
HABITAT FOR HUMANITY OF OMAHA	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1701 N 24TH STREET	$ 38000	1901390000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68110	AL SIEMEK	402-884-2433

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

OAK CHATHAM LOT 5 BLOCK 11 50 X 124

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
AL SIEMEK	CHIEF FINANCIAL OFFICER	2/16/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4106 N 22 ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [x] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom? NOT OCCUPIED

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

CONSTRUCTION AND OR REHABILITATION OF THE HOME OCCURS AS PART OF HABITAT'S NORMAL OPERATING PROCESS. THIS HOME IS TENTATIVIELY SCHEDULED TO BE WORKED ON DURING 2017.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

N/A

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

N/A

What are the duties of the staff of the group home?

N/A

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

N/A

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

OFFICER	TITLE	ADDRESS
Steve Eulie	Chairman	2401 N 24 St Omaha NE 68110
Karen Ganzlin	Vice-Chairman	2401 N 24 St Omaha NE 68110
Dan Koraleski	Treasurer	2401 N 24 St Omaha NE 68110
Rob Johnson	Secretary	2401 N 24 St Omaha NE 68110

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
HABITAT FOR HUMANITY OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
HABITAT FOR HUMANITY OF OMAHA	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1701 N 24TH STREET	$ 109200	1914600000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68110	AL SIEMEK	402-884-2433

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

OMAHA HEIGHTS LOT 5 BLOCK 13 46 X 120

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
AL SIEMEK	CHIEF FINANCIAL OFFICER	1/22/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: _____

Signature of County Assessor	Date
Diane L Battiato	7/19/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

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Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

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Permissive Exemption Application Questionnaire

Building/Parcel Address: 5704 N 40 ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [x] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom? NOT OCCUPIED

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

CONSTRUCTION AND OR REHABILITATION OF THE HOME OCCURS AS PART OF HABITAT'S NORMAL OPERATING PROCESS. THIS HOME IS TENTATIVIELY SCHEDULED TO BE WORKED ON DURING 2017.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

N/A

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

N/A

What are the duties of the staff of the group home?

N/A

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

N/A

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

OFFICER	TITLE	ADDRESS
Steve Eulie	Chairman	2401 N 24 St Omaha NE 68110
Karen Ganzlin	Vice-Chairman	2401 N 24 St Omaha NE 68110
Dan Koraleski	Treasurer	2401 N 24 St Omaha NE 68110
Rob Johnson	Secretary	2401 N 24 St Omaha NE 68110

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
CITY SPROUTS INC	Douglas	2016

Name of Owner of Property	State Where Incorporated
CITY SPROUTS INC	NE

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
C/O ORCHARD HILL NBHD ASSN 4518 HAMILTON ST	$ est. $50,000	1922700000

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68132	Roxanne Williams Draper	402-216-9616

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Roxanne Williams Draper	Exec. Dir.	4002 Seward Street Omaha NE 68111

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

ORCHARD HILL LOT 1 BLOCK 9 49 X 130

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

community garden education center

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
Roxanne Williams Draper	Executive Director	4/26/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

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   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   c. Not owned or used for financial gain or profit to either the owner or user;
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YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

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Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

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- ☐ HOUSING FOR THE ELDERLY
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- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
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Return to Improvement Types

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If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

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What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

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Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Our Vision

We envision a community that is empowered to sustainably grow, eat, provide, and promote healthy, local foods.

We work with Omaha area residents and volunteers to grow vegetables, flowers, and herbs using environmentally responsible and sustainable gardening techniques. We provide a comfortable setting where people of diverse ages and backgrounds can work outside together.

Our larger vision is to work with the community to build local food systems, improve community health, empower neighborhoods, and strengthen economic viability and sustainability. Over the years, City Sprouts has helped establish community and family gardens at various Omaha neighborhoods, such as Gifford Park, Leavenworth, and at churches, community centers, and neighborhoods. In addition to improving food quality and security, neighborhood gardens enhance community identity and pride. According to many studies, recreational gardening confers significant health benefits.

Our Goals

- Increase availability of fresh and locally grown produce in our community
- Educate the community about gardening and sustainability
- Provide employment opportunities
- Build community through gardening

CITY SPROUTS NORTH CAMPUS

Education Center

In January 2005, a generous donor gave City Sprouts the building adjacent to our Community Garden. This building, City Sprouts Education Center, is a three-story residence built in 1906. The newly remodeled kitchen provides ample space for cooking classes. We enjoy hosting meetings, workshops, and social events. Call us today if you are interested in renting our facilities.

Community Garden

Our community garden arose out of the need to provide local community members with their own personal gardens. Since 1995, our community garden has been a thriving garden featuring a full service chicken coop, 45 community garden plots, and areas for relaxing amongst the fruits of our labor.

Decatur Urban Farm

In summer 2011, City Sprouts purchased three city lots on the north side of Decatur Street, one-half block west of 40th Street. The prior owner, Orchard Hill Neighborhood Association, had allowed City Sprouts to develop the land into a small-scale agricultural operation. The site is now home to the Decatur Street Urban Farm. In 2012 irrigation and a hoop house were added to further expand our capacity and enable our community to grow even more. We share a portion of our urban farm with immigrant families who supplement their meals with fresh produce grown on the farm.

CITY SPROUTS SOUTH CAMPUS

City Sprouts South

The Dorothy Patach Environmental Area, located at 20th and N Streets, has seen many changes over the years, from a lot that collected trash to a lot that community made green again. In 2015, community activists gathered together to change the site from a dumping site to a garden and community destination. With support from community organizations including the University of Nebraska Medical college, the Latino Center of the Midlands, Omaha South High School, One World Community Health Center, Mujeres Activas and community volunteers, City Sprouts South was formed. City Sprouts South seeks to provide a hub for community to grow together, and create a space that supports a healthy Omaha!

MORE ABOUT CITY SPROUTS

HISTORY

Since 1995, City Sprouts has maintained a vibrant and thriving community garden in our half-acre plot at 40th and

Franklin Streets in the Orchard Hill Neighborhood of North Omaha. We work with Omaha area residents and volunteers to grow vegetables, flowers, and herbs using environmentally responsible and sustainable gardening techniques. We provide a comfortable setting where people of diverse ages and backgrounds can work outside together. In 2005 and 2006, we completed a major garden redesign at City Sprouts to build raised beds, improve the grading of the garden, to build more accessible paths, and to plant a variety of beautiful, native trees, flowers, and shrubs. Rebecca Anderson led this project, with the help of many individual donors and organizations. Also in 2005, we were generously given a house next to the garden, at 4002 Seward Street. The house is used for offices, classes, and other gardening, educational, and community activities.

In 2009, we first began preparing the new Decatur Street Urban Farm for cultivation. This half-acre site is just 1.5 blocks from the original City Sprouts community garden. At our urban farm, we provide employment for at-risk youth through our summer internship program. Projects at this garden are oriented more toward increased food production, in contrast to our more educationally oriented family gardens on Franklin Street.

FOR THE COMMUNITY

We are a 501(c)(3) not-for-profit charity directed by a volunteer board. We are members of the American Community Gardening Association, the Omaha Council of Garden Clubs, the Nebraska Statewide Arboretum, the Nebraska Sustainable Agriculture Society, and the Nonprofit Association of the Midlands.

Call us:
402-504-1910

Visit us:
4002 Seward St., Omaha, Nebraska 68111

Sustaining Community
Through Gardening
Since 1995

Workshops + Garden Programming

Growing Gardeners Workshop Series

Our Growing Gardeners Workshop Series, a collaboration between City Sprouts and the Big Garden, offers four seasons of hands-on workshops that feature skills and techniques for every gardener and urban farmer: growing, cooking, preserving and eating healthy local food. All workshops are free or low-cost, all ages, and no one will be turned away for inability to pay.

Click here for an up-to-date program schedule, or see the calendar below.

Little Sprouts

The garden is a great place for our little ones to explore nature, learn where their food comes from, and be creative!

To see our schedule of programming, read more!

Urban Farming Internship

Internship Program

Every year, we hire 14 youth to work part-time with our Urban Farming Internship Program. Throughout the summer, our Interns work on our Decatur Urban Farm to plant, cultivate, harvest and market mixed vegetables, fruits, herbs and honey. Through various field tours, guest speakers, and on-site educational opportunities, the Interns develop job readiness, nutrition and culinary, farming and agriculture, and community building skills.

Learn More

On-site Farm Stand

Managed by our Urban Farming Interns, we host an on-site farm stand at our Main Campus that features in-season produce harvested at the Decatur Urban Farm, value added products and information about our programming. The City Sprouts Farm Stand is hosted every **Saturday from June through September, from 10 am to 12 pm.** All proceeds help to fund the Urban Farming Internship programming!

Learn More

Call us:
402-504-1910

Visit us:
4002 Seward St., Omaha, Nebraska 68111

Sustaining Community
Through Gardening
Since 1995

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
CITY SPROUTS INC	Douglas	2016

Name of Owner of Property	State Where Incorporated
CITY SPROUTS INC	NE

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
P O BOX 31593	$ est. $3000	1922900002

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68131	Roxanne Williams Draper	402-216-9616

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Roxanne Williams Draper	Exec. Dir.	4002 Seward Street, Omaha, NE 68111

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

ORCHARD HILL LOT 22 BLOCK 9 LTS 20-21-22 149X130

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

community garden

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Roxanne Williams Draper (Authorized Signature) | Executive Director (Title) | 4/26/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) | 6/30/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) | _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Our Vision

We envision a community that is empowered to sustainably grow, eat, provide, and promote healthy, local foods.

We work with Omaha area residents and volunteers to grow vegetables, flowers, and herbs using environmentally responsible and sustainable gardening techniques. We provide a comfortable setting where people of diverse ages and backgrounds can work outside together.

Our larger vision is to work with the community to build local food systems, improve community health, empower neighborhoods, and strengthen economic viability and sustainability. Over the years, City Sprouts has helped establish community and family gardens at various Omaha neighborhoods, such as Gifford Park, Leavenworth, and at churches, community centers, and neighborhoods. In addition to improving food quality and security, neighborhood gardens enhance community identity and pride. According to many studies, recreational gardening confers significant health benefits.

Our Goals

- Increase availability of fresh and locally grown produce in our community
- Educate the community about gardening and sustainability
- Provide employment opportunities
- Build community through gardening

CITY SPROUTS NORTH CAMPUS

Education Center

In January 2005, a generous donor gave City Sprouts the building adjacent to our Community Garden. This building, City Sprouts Education Center, is a three-story residence built in 1906. The newly remodeled kitchen provides ample space for cooking classes. We enjoy hosting meetings, workshops, and social events. Call us today if you are interested in renting our facilities.

Community Garden

Our community garden arose out of the need to provide local community members with their own personal gardens. Since 1995, our community garden has been a thriving garden featuring a full service chicken coop, 45 community garden plots, and areas for relaxing amongst the fruits of our labor.

Decatur Urban Farm

In summer 2011, City Sprouts purchased three city lots on the north side of Decatur Street, one-half block west of 40th Street. The prior owner, Orchard Hill Neighborhood Association, had allowed City Sprouts to develop the land into a small-scale agricultural operation. The site is now home to the Decatur Street Urban Farm. In 2012 irrigation and a hoop house were added to further expand our capacity and enable our community to grow even more. We share a portion of our urban farm with immigrant families who supplement their meals with fresh produce grown on the farm.

CITY SPROUTS SOUTH CAMPUS

City Sprouts South

The Dorothy Patach Environmental Area, located at 20th and N Streets, has seen many changes over the years, from a lot that collected trash to a lot that community made green again. In 2015, community activists gathered together to change the site from a dumping site to a garden and community destination. With support from community organizations including the University of Nebraska Medical college, the Latino Center of the Midlands, Omaha South High School, One World Community Health Center, Mujeres Activas and community volunteers, City Sprouts South was formed. City Sprouts South seeks to provide a hub for community to grow together, and create a space that supports a healthy Omaha!

MORE ABOUT CITY SPROUTS

HISTORY

Since 1995, City Sprouts has maintained a vibrant and thriving community garden in our half-acre plot at 40th and

Franklin Streets in the Orchard Hill Neighborhood of North Omaha. We work with Omaha area residents and volunteers to grow vegetables, flowers, and herbs using environmentally responsible and sustainable gardening techniques. We provide a comfortable setting where people of diverse ages and backgrounds can work outside together. In 2005 and 2006, we completed a major garden redesign at City Sprouts to build raised beds, improve the grading of the garden, to build more accessible paths, and to plant a variety of beautiful, native trees, flowers, and shrubs. Rebecca Anderson led this project, with the help of many individual donors and organizations. Also in 2005, we were generously given a house next to the garden, at 4002 Seward Street. The house is used for offices, classes, and other gardening, educational, and community activities.

In 2009, we first began preparing the new Decatur Street Urban Farm for cultivation. This half-acre site is just 1.5 blocks from the original City Sprouts community garden. At our urban farm, we provide employment for at-risk youth through our summer internship program. Projects at this garden are oriented more toward increased food production, in contrast to our more educationally oriented family gardens on Franklin Street.

FOR THE COMMUNITY

We are a 501(c)(3) not-for-profit charity directed by a volunteer board. We are members of the American Community Gardening Association, the Omaha Council of Garden Clubs, the Nebraska Statewide Arboretum, the Nebraska Sustainable Agriculture Society, and the Nonprofit Association of the Midlands.

Call us:
402-504-1910

Visit us:
4002 Seward St., Omaha, Nebraska 68111

Sustaining Community
Through Gardening
Since 1995

Workshops + Garden Programming

Growing Gardeners Workshop Series

Our Growing Gardeners Workshop Series, a collaboration between City Sprouts and the Big Garden, offers four seasons of hands-on workshops that feature skills and techniques for every gardener and urban farmer: growing, cooking, preserving and eating healthy local food. All workshops are free or low-cost, all ages, and no one will be turned away for inability to pay.

Click here for an up-to-date program schedule, or see the calendar below.

Little Sprouts

The garden is a great place for our little ones to explore nature, learn where their food comes from, and be creative!

To see our schedule of programming, read more!

Urban Farming Internship

Internship Program

Every year, we hire 14 youth to work part-time with our Urban Farming Internship Program. Throughout the summer, our Interns work on our Decatur Urban Farm to plant, cultivate, harvest and market mixed vegetables, fruits, herbs and honey. Through various field tours, guest speakers, and on-site educational opportunities, the Interns develop job readiness, nutrition and culinary, farming and agriculture, and community building skills.

Learn More

On-site Farm Stand

Managed by our Urban Farming Interns, we host an on-site farm stand at our Main Campus that features in-season produce harvested at the Decatur Urban Farm, value added products and information about our programming. The City Sprouts Farm Stand is hosted every **Saturday from June through September, from 10 am to 12 pm.** All proceeds help to fund the Urban Farming Internship programming!

Learn More

Call us:
402-504-1910

Visit us:
4002 Seward St., Omaha, Nebraska 68111

Sustaining Community
Through Gardening
Since 1995

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: CITY SPROUTS INC	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: CITY SPROUTS INC	State Where Incorporated: NE	
Street or Other Mailing Address of Applicant: P O BOX 31593	Total Actual Value of Real and Personal Property: $ est. $3500	Parcel ID Number: 1925720370
City: OMAHA State: NE Zip Code: 68131	Contact Name: Roxanne Williams Draper	Phone Number: 402-216-9616

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Roxanne Williams Draper	Exec. Dir.	4002 Seward Street; 68111

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

ORCHARD HILL REP 15 LOT 1 BLOCK 0 IRREG APPROX 19500 SQFT

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Community Gardening with an emphasis on education and nutrition

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Roxanne Williams Draper (Authorized Signature) | Executive Director (Title) | 4/26/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) | 6/30/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) | _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Our Vision

We envision a community that is empowered to sustainably grow, eat, provide, and promote healthy, local foods.

We work with Omaha area residents and volunteers to grow vegetables, flowers, and herbs using environmentally responsible and sustainable gardening techniques. We provide a comfortable setting where people of diverse ages and backgrounds can work outside together.

Our larger vision is to work with the community to build local food systems, improve community health, empower neighborhoods, and strengthen economic viability and sustainability. Over the years, City Sprouts has helped establish community and family gardens at various Omaha neighborhoods, such as Gifford Park, Leavenworth, and at churches, community centers, and neighborhoods. In addition to improving food quality and security, neighborhood gardens enhance community identity and pride. According to many studies, recreational gardening confers significant health benefits.

Our Goals

- Increase availability of fresh and locally grown produce in our community
- Educate the community about gardening and sustainability
- Provide employment opportunities
- Build community through gardening

CITY SPROUTS NORTH CAMPUS

Education Center

In January 2005, a generous donor gave City Sprouts the building adjacent to our Community Garden. This building, City Sprouts Education Center, is a three-story residence built in 1906. The newly remodeled kitchen provides ample space for cooking classes. We enjoy hosting meetings, workshops, and social events. Call us today if you are interested in renting our facilities.

Community Garden

Our community garden arose out of the need to provide local community members with their own personal gardens. Since 1995, our community garden has been a thriving garden featuring a full service chicken coop, 45 community garden plots, and areas for relaxing amongst the fruits of our labor.

Decatur Urban Farm

In summer 2011, City Sprouts purchased three city lots on the north side of Decatur Street, one-half block west of 40th Street. The prior owner, Orchard Hill Neighborhood Association, had allowed City Sprouts to develop the land into a small-scale agricultural operation. The site is now home to the Decatur Street Urban Farm. In 2012 irrigation and a hoop house were added to further expand our capacity and enable our community to grow even more. We share a portion of our urban farm with immigrant families who supplement their meals with fresh produce grown on the farm.

CITY SPROUTS SOUTH CAMPUS

City Sprouts South

The Dorothy Patach Environmental Area, located at 20th and N Streets, has seen many changes over the years, from a lot that collected trash to a lot that community made green again. In 2015, community activists gathered together to change the site from a dumping site to a garden and community destination. With support from community organizations including the University of Nebraska Medical college, the Latino Center of the Midlands, Omaha South High School, One World Community Health Center, Mujeres Activas and community volunteers, City Sprouts South was formed. City Sprouts South seeks to provide a hub for community to grow together, and create a space that supports a healthy Omaha!

MORE ABOUT CITY SPROUTS

HISTORY

Since 1995, City Sprouts has maintained a vibrant and thriving community garden in our half-acre plot at 40th and

Franklin Streets in the Orchard Hill Neighborhood of North Omaha. We work with Omaha area residents and volunteers to grow vegetables, flowers, and herbs using environmentally responsible and sustainable gardening techniques. We provide a comfortable setting where people of diverse ages and backgrounds can work outside together. In 2005 and 2006, we completed a major garden redesign at City Sprouts to build raised beds, improve the grading of the garden, to build more accessible paths, and to plant a variety of beautiful, native trees, flowers, and shrubs. Rebecca Anderson led this project, with the help of many individual donors and organizations. Also in 2005, we were generously given a house next to the garden, at 4002 Seward Street. The house is used for offices, classes, and other gardening, educational, and community activities.

In 2009, we first began preparing the new Decatur Street Urban Farm for cultivation. This half-acre site is just 1.5 blocks from the original City Sprouts community garden. At our urban farm, we provide employment for at-risk youth through our summer internship program. Projects at this garden are oriented more toward increased food production, in contrast to our more educationally oriented family gardens on Franklin Street.

FOR THE COMMUNITY

We are a 501(c)(3) not-for-profit charity directed by a volunteer board. We are members of the American Community Gardening Association, the Omaha Council of Garden Clubs, the Nebraska Statewide Arboretum, the Nebraska Sustainable Agriculture Society, and the Nonprofit Association of the Midlands.

Call us:
402-504-1910

Visit us:
4002 Seward St., Omaha, Nebraska 68111

Sustaining Community
Through Gardening
Since 1995

Workshops + Garden Programming

Growing Gardeners Workshop Series

Our Growing Gardeners Workshop Series, a collaboration between City Sprouts and the Big Garden, offers four seasons of hands-on workshops that feature skills and techniques for every gardener and urban farmer: growing, cooking, preserving and eating healthy local food. All workshops are free or low-cost, all ages, and no one will be turned away for inability to pay.

Click here for an up-to-date program schedule, or see the calendar below.

Little Sprouts

The garden is a great place for our little ones to explore nature, learn where their food comes from, and be creative!

To see our schedule of programming, read more!

Urban Farming Internship

Internship Program

Every year, we hire 14 youth to work part-time with our Urban Farming Internship Program. Throughout the summer, our Interns work on our Decatur Urban Farm to plant, cultivate, harvest and market mixed vegetables, fruits, herbs and honey. Through various field tours, guest speakers, and on-site educational opportunities, the Interns develop job readiness, nutrition and culinary, farming and agriculture, and community building skills.

Learn More

On-site Farm Stand

Managed by our Urban Farming Interns, we host an on-site farm stand at our Main Campus that features in-season produce harvested at the Decatur Urban Farm, value added products and information about our programming. The City Sprouts Farm Stand is hosted every **Saturday from June through September, from 10 am to 12 pm.** All proceeds help to fund the Urban Farming Internship programming!

Learn More

Call us:
402-504-1910

Visit us:
4002 Seward St., Omaha, Nebraska 68111

Sustaining Community
Through Gardening
Since 1995

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
Creighton University	Douglas	2016

Name of Owner of Property	State Where Incorporated
Creighton University	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
ATTN: VP Admin 2500 California Plaza	$ 27,000	1938160000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68178	John Wilhelm	402-280-2762

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Dan Burkey	Sr. VP for Operation	2500 California Plaza, Omaha, NE 68178
John Wilhelm	VP for Administratior	2500 California Plaza, Omaha, NE 68178

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Park Place, Lot 10, Block 1, 1/2 vac alley adj & W 10 S 50 N 100 ft Lt 11 & S 50 N 100 ft, 50 x 114.5

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

This property is adjacent to the 3006 California Street parking lot. The house and garage on this parcel will be razed in the summer of 2016 and become green space.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ John L. Wilhelm (Authorized Signature) | Vice President for Administration (Title) | 3/24/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) | 6/30/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) | _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Douglas County Assessor

Exemption Application Questionnaire

Nebraska law provides that each year divisible by four is a "full" application year for property tax exemption and that the burden is on the entity seeking the exemption to show that the property qualifies. In order to evaluate whether a property qualifies for a property tax exemption, the Douglas County Assessor's Office is seeking additional information to better understand the use of each property for which exemption is sought for 2015. Please fill out the following questionnaire, using only those portions that are applicable to the property for which an exemption application has been filed. If your organization owns multiple properties and files an exemption application for each, it should provide a questionnaire for each property. If the space provided on the questionnaire is inadequate to answer any of the questions, please add a supplemental page in order to complete the answer.

Building/Parcel Address: 613 North 32 Street

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

Yes

If not, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument? Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title at some point in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and is it seeking exemption for its leasehold interest in the building/parcel? Please provide a description of the terms and conditions of the lease agreement, including the owner of the property, the term of the lease and the rent charged.

Unimproved Parcels

Does the parcel have an improvement (building or other structure)?

Yes

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? **If there has been such a resolution adopted, please provide a copy of the resolution.**

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans were obtained and describe any preparation work that was done.

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Single Family Residential Property

If a single family residential dwelling is on the parcel:

Is it occupied fulltime? Part-time? By whom?

Is the member or staff member of the organization occupying the dwelling required to live there? Is the member or staff member required by the organization to periodically relocate to different locations throughout the country? If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? Is rent charged and if so, how much?

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? Is it used for low-income housing? Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? How does that rate compare with the rent charged for other, similar properties in the area? Is the rent paid by the tenant or some other source? What happens if the tenant does not pay the rent?

Is it used exclusively as a dwelling or are organizational activities held in the house? If the latter, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities such as calendars showing the nature of the activities, and their times and dates.

Commercial Property

Describe the property. Is it solely used by the organization and if so, for what purpose or purposes?

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional? If continuous, please describe the terms and conditions under which the space is used such as the amount of the rent and the length of the lease. How is the space used?

If the use of the building by other entities is occasional, please list the entities, the occasions on which it was used and describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose—what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is the name/names of the lessee and what is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Multi-Family Housing

Describe the use of the property.

What rent is charged to tenants?

How does the rent charged compare with market rents in the area?

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants or does a portion of the rent come from other sources? If so, what are they?

Are tenants evicted from the property for nonpayment of rent?

If a resident cannot pay the rent, does a third party pay the rent or is there some type of payment received by the organization designed to make up the rent?

Housing for the Elderly

Describe the nature of the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical care provider?

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organization offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? What is the square footage of that area? What percentage of the square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? Please describe what they are and how often they are offered. What is the square footage of the area in which the classes are offered and what percentage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses the space. Does it conduct organization activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas are rented out, during the previous year, how often did that occur? To whom was the space leased and for what purposes was it used?

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building. Are those courses taught year round? If not, during what portion of the year are the courses taught?

No academic subjects are taught at this location.

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

This property contains a house and garage. There are plans to raze the structures during this summer (2016), resulting in green space for the parcel, which is adjacent to the west campus parking lot.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building. How often is that portion of the facility/building used by those entities?

No

Daycare

What is the age range of children at the daycare? How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all or some of the children at the daycare? If so, has that curriculum been approved by any federal, state or local agency? Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility such as a hospital or school? Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

Does the daycare provide "scholarships", providing no cost or reduced cost daycare services to families that cannot afford to pay the normal fees? If so, how many children are enrolled on that basis?

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance or cannot afford to pay for medical care at the hospital?

If the hospital or medical facility provides free or reduced rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced rate medical care provided by the hospital or medical facility? If so, what portion is reimbursed? Does the reimbursement come from a government entity? If not, where does reimbursement come from?

Does the hospital or medical facility lease space to for-profit entities? If so, how much of the space in the hospital is leased in this manner? What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Retail Store

Describe the nature of the goods sold.

Describe how the prices of the goods sold are determined? Are the goods sold for prices comparable to other stores selling similar goods? For example if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second- hand clothing and household items? If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores? Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge? Please describe those circumstances. How many times in the previous twelve-month period have such donations been made? What is the estimated value of goods provided free of charge?

How many people does the store employ? Are the workers in the store part of an organized, ongoing job training program? If so, please describe the program and how many workers in the store are part of that program. If there are workers in the store who are not part of an ongoing job training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period? If the store shows a profit after expenses are paid, how are those monies used?

Exemption Application—Parcel 1938160000, 613 N. 32nd Street

This is a parcel purchased in early 2016. At that time, it contained a single-family residential dwelling. The parcel was adjacent to parcels with several parking lots on the edge of the Creighton campus and had a footprint of .13 acres. Subsequently the parcel was replatted, along with several other parcels and its new parcel number is 0906915054. That parcel now includes the original parcel plus a parking lot on the Creighton campus, which is the majority of the footprint of the parcel. The University obtained a wreck permit for this parcel and has razed the existing structure. Currently, it is on the edge of the Creighton campus.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
OMAHA OPPORTUNITIES INDUSTRIAL CENTER INC	DOUGLAS	2016

Name of Owner of Property	State Where Incorporated
BOARD OF DIRECTORS	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
2724 N 24 ST	$	2003360002

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68110	DR. BOBBIE A. DAVIS	4024574222

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
CYNTHIA L JENKINS	PRESIDENT	2811 HAMILTON STREET OMAHA, NEBRASKA 68131
ALAN BLACK	SECRETARY	6820 N 37TH STREET OMAHA, NEBRASKA 68112
LINDSEY DEBERRY	TREASURER	5505 NORTH 82 STREET OMAHA, NEBRASKA 68134

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PATRICKS -A S- ADD LOT 16 BLOCK 4 1/2 VAC CORBY ST ADJ & LT 4 & LTS 9 THRU 16

RECEIVED
DEC 14 2015
DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

NON PROFIT EDUCATIONAL AND COMMUNITY SERVICE ORGANIZATION

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Dr. Bobbie A. Davis

Authorized Signature	Title	Date
DR. BOBBIE A. DAVIS	Interim Executive Director	6/30/16

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

▶ Diane L. Battista
Assessor / Register of Deeds by [illegible] Date 7/7/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ Signature of County Board Member _____ Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Net Book Value Personal Property Schedule

- Attach as many schedules as necessary to your Nebraska Personal Property Return.
- Retain a copy for your records.

Name on Nebraska Personal Property Return: 0MAHA OPPORTUNITIES INDUSTRIALIZATION CENTER INC.

For Tax Year: 2016

Type of Property
(Check Only One of the Boxes)

1 ☑ Commercial and Industrial Property 2 ☐ Agricultural Machinery and Equipment

You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.

(A) Item Name/Description	(B) Year Acquired	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
BUILDING	1977	1	$ 900,000	30	0.00%	$ 900,000 0
LAND	1966	1	247,673	0	0.00%	247,673 0
FUNITURE & FIXTURES	1977	443	39,915	7	0.00%	39,915 0
COMPUTER & EQUIPMENT(USED)	2014	3	500	5	0.00%	500 0
AUTOMBILE 2010 CHEVY VAN	2010	1	7,640	5	0.00%	7,640 0
AUTOMBILE 1996 FORD VAN	2000	1	789	5	0.00%	789 0
					0.00%	0
					0.00%	0
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					0.00%	0
					0.00%	0
Total this page (if more than one schedule is used, total each page separately). Enter the total of all pages on line 1 or line 2, as appropriate, on the Nebraska Personal Property Return . .						$1,196,518 0

Schedule Number _____ of _____

Permissive Exemption Application Questionnaire

Building/Parcel Address: 2724 NORTH 24 STREET

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

CERTIFIED NURSING ASSISSTANT, MEDICATION AIDE, DANCE LESSONS

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/ building.

OFFICE SPACE-HEAVENLY HANDS, COMPANSION HEART HOMECARE;MEETING AREA-FOR GOD SO LOVE & CHOSE STONE OF LIVING FAITH CHURCH SERVICES

How often is that portion of the facility/building used by those entities?

Monday-Friday for home care; Sundays for churches

Companion Heart
Donate LLC
Heavenly Hands

Daycare

What is the age range ofchildren at the daycare? 6 EEKS - 12 YEARS

How many children are typically enrolled at the daycare? 10-15

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☑ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☑ YES ☐ NO

Please describe the curriculum.

STATE of Nebraska day daily schedule of activities

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☑ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

provide early childhood education

What is the fee structure for the daycare?

TITLE XX

Are the fees charged related to a family's ability to pay?

☐ YES ☑ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☑ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☑ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: IROQUOIS LODGE	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: RONALD L JEFFERSON	State Where Incorporated: NEBRASKA	
Street or Other Mailing Address of Applicant: 2420 LAKE ST	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 2004020002 272156
City: OMAHA State: NE Zip Code: 68111	Contact Name: RONALD J JEFFERSON	Phone Number: 402-917-4290

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
RONALD L JEFFERSON	PRESIDENT	2420 LAKE ST
WILLIAM WRIGHT	VICE PRESIDENT	2420 LAKE ST
EARL HICKMAN	ASST VP	2420 LAKE ST

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PATRICK PLACE
ALL LOTS 9 & 10 BLK 4

RECEIVED 2016 JUN 29 PM 1:46 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

BAR, FUNERAL, PARTIES, CHILDRENS EDUCATIONAL

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☒ YES ☐ NO
If Yes, state the number of hours per week 6

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here Ronald L Jefferson (Authorized Signature) President (Title) 6/29/16 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

X Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battiato
Assessor / Register of Deeds
Signature of County Assessor

Date 6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Net Book Value Personal Property Schedule

• Attach as many schedules as necessary to your Nebraska Personal Property Return.
• Retain a copy for your records.

Name on Nebraska Personal Property Return	For Tax Year

Type of Property
(Check Only One of the Boxes)

1 ☐ Commercial and Industrial Property   2 ☐ Agricultural Machinery and Equipment

You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.

(A) Item Name/Description	(B) Year Acquired	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
ALL EQUIPMENT IS OVER 30 YEARS OLD			$		0.00%	$ 0
					0.00%	0
					0.00%	0
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Total this page (if more than one schedule is used, total each page separately). Enter the total of all pages on line 1 or line 2, as appropriate, on the Nebraska Personal Property Return . .						$ $0

Schedule Number ________ of ________

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☒ NO

What is the square footage of that area? 50 X 100

What percentage of the total square footage of the building does that space represent? bottom

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☒ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent? bottom

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Large, Multipurpose Areas
Children Acc

Does it conduct organizational activities in that space? If so, what are they and how often do they occur? Meeting FRAT, Repass, Children Party
Easter, Christmas, Halloween

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

15 Time > Wedd Rec, Birthday Party

Return to Improvement Types

#303795

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Great Plains Black Museum

County Name: Douglas

Tax Year: 2016

Name of Owner of Property: SAME

State Where Incorporated: NEBRASKA

Street or Other Mailing Address of Applicant: C/O FRANK HAYES 1015 N 98th St Suite 200

Total Actual Value of Real and Personal Property: $ 30,000

Parcel ID Number: 2008040000

City: OMAHA State: NE Zip Code: 68114

Contact Name: FRANK HAYES

Phone Number: 402-390-2480

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Lerrence Coleman	President	105 N 31st Avenue, Omaha NE 68131
Rudy Smith	Vice President	105 N 31st Avenue, Omaha, NE 68131
Frank Hayes	Treasurer	1015 N 98th St Suite 200 Omaha, NE 68114

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

REAL PROPERTY: PAULSENS ADD LOT 27 BLOCK 0 50 X 121.5;

TANGIBLE PERSONAL PROPERTY: COMPUTERS AND PERIPHERAL EQUIPMENT

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

PROPERTY IS USED AS A MUSEUM. CURRENTLY UNDER RENOVATION. GREAT PLAINS BLACK MUSEUM IS A TAX EXEMPT ENTITY UNDER INTERNAL REVENUE CODE 501(c)3

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Frank A Hayes — Authorized Signature

Treasurer — Title

1/28/16 — Date

RECEIVED 2016 JAN 25 PM 2:58 DOUGLAS COUNTY ASSESSOR REGISTER OF DEEDS

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battista

▶ **Assessor / Register of Deeds**

Signature of County Assessor — Date 7/5/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Department of Revenue, Property Assessment Division
96-135-1999 Rev. 1-2014 Supersedes 96-135-1999 Rev. 7-2012

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☑ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much? NO

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame? NO

What steps has the organization taken to add that improvement? N/A

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution. N/A

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement? N/A

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done. N/A

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☑ YES ☐ NO

Describe the property.

THE PROPERTY IS USED AS A FACILITY THAT HOUSES A MUSEUM.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities. N/A

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area? NO / N/A

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased? NO / N/A

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed? N/A

Return to Improvement Types

6/5/2016 - Pu ag

Several computers as well as furniture & equipment

Currently exhibiting at Crossroads during month of July (#004692)

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
OMAHA THERAVADA BUDDHIST ASSOCIATION	Douglas	2016

Name of Owner of Property	State Where Incorporated
OMAHA THERAVADA BUDDHIST ASSOCIATION	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1009 dorcas st	$ $ 20,000.00	2028850000

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68108	KOKO CHO	4023150798

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
TIN MYO TUN	PRESIDENT	1080 E 20th st. Apt 9, Crete. NE68333
PHYU LAY THIT	TREASURERER	2011 N45th st. Apt 27, Omaha. NE68104
KOKO CHO	SECRETARY	1009 Dorcas st,Omaha. Omaha. NE68108

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

It is a regular three bedrooms house.

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

We are using this house as a monastery.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
KOKO CHO	Secretary	4/10/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
HABITAT FOR HUMANITY OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
HABITAT FOR HUMANITY OF OMAHA	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1701 N 24TH STREET	$ 25800	2029450000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68110	NE	402-884-2433

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

PROSPECT PLACE LOT 2 BLOCK G 50 X 100

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
AL SIEMEK	CHIEF FINANCIAL OFFICER	6/17/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 3107 CHARLES ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [x] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom? NOT OCCUPIED

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

HOUSE WILL BE REMODELED/BUILT WHICH CONSTRUCTION WORK WILL SERVE AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

CONSTRUCTION AND OR REHABILITATION OF THE HOME OCCURS AS PART OF HABITAT'S NORMAL OPERATING PROCESS. THIS HOME IS TENTATIVIELY SCHEDULED TO BE WORKED ON DURING 2017.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

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Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

OFFICER	TITLE	ADDRESS
Steve Eulie	Chairman	1701 N 24 St Omaha NE 68110
Karen Ganzlin	Vice-Chairman	1701 N 24 St Omaha NE 68110
Dan Koraleski	Treasurer	1701 N 24 St Omaha NE 68110
Rob Johnson	Secretary	1701 N 24 St Omaha NE 68110

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Ralston Recreation Association	County Name: Douglas	Tax Year: 2015
Name of Owner of Property: Ralston Recreation Association	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 7440 Q Street	Total Actual Value of Real and Personal Property: $ 6,000.00	Parcel ID Number: ~~02~~ 28 4813 0001
City: Ralston; State: NE; Zip Code: 68127	Contact Name: David A Buckley	Phone Number: 402-670-9985

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
David A Buckley	President	5505 S 91 Street, Omaha, NE 68127
Bob Schab	Vice-President	7712 Drexel Street, Ralston, NE 68127
Marci Carroll	Treasurer	7906 Heritage Circle, Ralston, NE 68127

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Irregular triangle 3600 Square Ft W P of Park

RECEIVED 2016 APR -5 AM 8:11 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Outdoor Swimming Pool

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ [signature] Authorized Signature — President, Title — 3-24-16, Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

▶ Diane L. Battiato — Assessor / Register of Deeds — Date 7/7/2016

Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Department of Revenue, Property Assessment Division
96-135-1999 Rev. 1-2014 Supersedes 96-135-1999 Rev. 7-2012

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 7440 Q Street, Ralston, NE 68127

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☑ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☐ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Find a Kohl's near you!

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

SUBMIT FORM

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

David Buckley - Ralston Rec

Has dues paying members - but fees waived for poor families + other locals

used sundays for baptisms

local daycares use pool M-F mornings

used for swim lessons to public

swim team - has meets there

only pool in Ralston - no public owned pool

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: Freedom Worship Center of Omaha	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Freedom Worship Center of Omaha	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 3025 Parker Street	Total Actual Value of Real and Personal Property: $ 238,000.00	Parcel ID Number: 2111520000
City: Omaha; State: NE; Zip Code: 68111	Contact Name: Pastor Jeff Booth	Phone Number: 402-917-5426

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Jeff Booth	Senior Pastor	3025 Parker Street, Omaha, NE 68111
Terri Booth	Administrator	3025 Parker Street, Omaha, NE 68111
Rick Abell	Executive Pastor	3025 Parker Street, Omaha, NE 68111

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lots 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 and 14, Block 3, Reeds 3rd Addition, an Addition to the City of Omaha, as surveyed, platted and recorded in Douglas County, Nebraska, together with all of vacated alley adjoining said lots.

RECEIVED 2016 JUN 20 PM 1:58 DOUGLAS COUNTY ASSESSOR/REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

The property is used for the operation of a Church. The Church holds worship services every Sunday at 11:00 a.m. and every Wednesday at 7:00 p.m. In addition the Church holds several group meetings on other weeknights. It also holds student gatherings in the Fall and Winter on Friday's from 9:00 to 11:00 p.m. Throughout the summer it holds 4 to 5 community outreach events.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Authorized Signature _____ Title: President / Pastor Date: 6/14/16

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: Diane L. Battista

Assessor / Register of Deeds

▶ Signature of County Assessor _____ Date 6/27/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 3025 Parker Street, Omaha, NE 68111

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

The Church hold worship services every Sunday at 10:00 a.m. and also on Wednesday evening at 7:00 p.m. The Church holds various small group meetings on other weeknights. It also holds student gatherings in the Fall and Winter on Friday nights from 9:00 p.m. to 11:00 p.m. Throughout the Summer the Church will hold 4 to 5 community outreach events which are usually held on Saturday.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

McGILL, GOTSDINER,
WORKMAN & LEPP, P.C., L.L.O.
ATTORNEYS AT LAW

11404 West Dodge Road, Suite 500
Omaha, Nebraska 68154
www.mgwl.com
(402) 492-9200

MYRON J. KAPLAN
ATTORNEY
myronkaplan@mgwl.com

June 16, 2016

Douglas County Assessor/Register of Deeds
1819 Farnam Street, 4th Floor
Omaha, NE 68183

RE: Form 451 – Exemption Application
Freedom Worship Center of Omaha, a Nebraska non-profit corporation
Our File No.: 18191-0000

Gentlemen:

This letter is to advise that this office represents Freedom Worship Center of Omaha, a Nebraska non-profit corporation. Our client received a Trustee's Deed to the property located at 3025 Parker Street, Omaha, Nebraska on June 7, 2016. A copy of the recorded Trustee's Deed is enclosed for your reference. Also, enclosed is our client's Form 451, Exemption Application for the property.

If you should have any questions concerning the application, please don't hesitate to contact the undersigned.

Very truly yours,

Myron J. Kaplan
FOR THE FIRM

MJK:jkb

cc: Jeff Booth
3025 Parker Street
Omaha, NE 68111

#31E4813.DOCX

LEGUS
MEMBER ■ INTERNATIONAL NETWORK OF LAW FIRMS

DEED 2016046236

JUN 15 2016 11:33 P 3

Nebr Doc
Stamp Tax

06-15-2016
Date

$ 535.50

By MB

Fee amount: 22.00
FB: 09-32540
COMP: MB

Received - DIANE L. BATTIATO
Register of Deeds, Douglas County, NE
06/15/2016 11:33:51.00

2016046236

When recorded, return to:
Brandon R. Tomjack
Baird Holm LLP
1700 Farnam Street
Suite 1500
Omaha, NE 68102

TRUSTEE'S DEED

Brandon R. Tomjack, a member of the Nebraska Bar and duly qualified under Neb. Rev. Stat. § 76-1003 to act as trustee, AS SUCCESSOR TRUSTEE under the deed of trust hereinafter described (herein the "Grantor"), for valuable consideration, hereby grants and conveys to FREEDOM WORSHIP CENTER OMAHA, a Nebraska Non-Profit Corporation (herein the "Grantee"), the following described real estate, together with all improvements thereon:

> Lot 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 and 14, Block 3, Reeds 3rd Addition, an Addition to the City of Omaha, as surveyed, platted and recorded in Douglas County, Nebraska, together will all of vacated alley adjoining said lots.

This conveyance is made pursuant to the powers conferred on Grantor by that certain Deed of Trust recorded on January 23, 2007 in the office of the Register of Deeds of Douglas County, Nebraska, as Instrument No. 2007008428 (herein the "Deed of Trust"), wherein Freedom Assembly of God of Omaha, Nebraska, a Nebraska corporation, is the Trustor, Assemblies of God Loan Fund, a Missouri not for profit corporation, is the Beneficiary, and Brandon R. Tomjack is Successor Trustee pursuant to the Substitution of Trustee recorded March 17, 2016 in the office of the Register of Deeds of Douglas County, Nebraska, as Instrument No. 2016019060, wherein the Trustor granted and conveyed to Successor Trustee, on the trust therein expressed, the property above described to secure certain obligations and interest thereon according to the terms thereof; and after the fulfillment of the conditions specified in the Deed of Trust authorizing this conveyance as follows:

(1) Breach and default occurred under the terms of the Deed of Trust in the particulars set forth in the Notice of Default hereinafter referred to, which default continued until the time of sale.

(2) There was filed for record on March 18, 2016 a Notice of Default in the office of the Register of Deeds of Douglas County, Nebraska, as Instrument No. 2016019407, and of election to sell the property to satisfy the obligations secured thereby and thereafter

notice of the filing of the Notice of Default was sent in the statutory manner to all persons entitled to a notice thereof, without limitation, as follows:

(a) Said Notice of Default was sent by certified mail and U.S. mail with postage prepaid with the recording date of such Notice of Default shown thereon to the Trustor on March 21, 2016.

(b) Said Notice of Default was sent by certified mail and U.S. mail with postage prepaid with the recording date of such Notice of Default shown thereon to Grantee, the party currently in possession of the subject property, on March 21, 2016.

(c) Said Notice of Default was sent by certified mail and U.S. mail with postage prepaid with the recording date of such Notice of Default shown thereon to State Farm Fire & Casualty Company on March 21, 2016.

(d) Said Notice of Default was sent by certified mail and U.S. mail with postage prepaid with the recording date of such Notice of Default shown thereon to Jettonic T. Harris on March 21, 2016.

(3) Thereafter the Grantor executed his Notice of Trustee's Sale, stating that he, as Successor Trustee, would sell at public auction to the highest bidder the property hereinbefore described, fixing the time and place of the sale as June 7, 2016 at 9:00 a.m., in the Roskens Room (Room F02) which is the glass enclosed room in the northeast corner of the Food Court on the Farnam Level of the Omaha-Douglas Civic Center, 1819 Farnam Street, Omaha, Nebraska, and caused copies of such notice to be published once a week for five consecutive weeks in The Daily Record, a newspaper printed, published and of general circulation in the County of Douglas, Nebraska. The first date of publication was April 26, 2016, and the last date of publication was May 24, 2016 (at least ten days but not more than thirty days from the date of the sale described herein); thereafter, a copy of the Notice of Trustee's Sale was sent in the statutory manner to all persons entitled to a notice thereof, without limitation, as follows:

(a) Said copy of Notice of Sale was sent by certified mail and U.S. mail with postage prepaid to the Trustor on April 27, 2016, at least twenty days before the date of sale.

(b) Said copy of Notice of Sale was sent by certified mail and U.S. mail with postage prepaid to Grantee, the party currently in possession of the subject property, on April 27, 2016, at least twenty days before the date of sale.

(c) Said copy of Notice of Sale sent by certified mail and U.S. mail with postage prepaid to State Farm Fire & Casualty Company on April 27, 2016, at least twenty days before the date of sale.

(d) Said copy of Notice of Sale sent by certified mail and U.S. mail with postage prepaid to Jettonic T. Harris on April 27, 2016, at least twenty days before the date of sale.

(4) All applicable statutory provisions of the State of Nebraska and the United States of America and all provisions of such Deed of Trust have been complied with as to acts to be performed and notices to be given.

The Successor Trustee (Grantor herein) at the time and place of sale fixed as aforesaid, then and there sold, at public auction, to Grantee, who was the highest bidder therefor, the property hereinbefore described for the sum of $238,000.00.

DATED EFFECTIVE AS OF: JUNE 7, 2016.

BRANDON R. TOMJACK
Successor Trustee and Grantor

STATE OF NEBRASKA)
)
COUNTY OF DOUGLAS)

On the 8th day of June, 2016, before me a notary public, personally appeared Brandon R. Tomjack, as Successor Trustee, and acknowledged the execution of the instrument to be his voluntary act and deed.

Notary Public

GENERAL NOTARY - State of Nebraska
BARBARA G. TAYLOR
My Comm. Exp. April 27, 2020

DOCS/1670533.1

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
New Hope Fellowship	Douglas	2016

Name of Owner of Property	State Where Incorporated
New Hope Fellowship	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
3507 Harney St	$ 60,000.00	2112550000

City	State	Zip Code	Contact Name	Phone Number
Omaha	Ne	68131	Kathleen McCallister	402-707-4122

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Michael Whealy	Secretary/Treasurer	1326 N 97 Plz Omaha, NE 68114
Jill Faith	Director	1227 S 113 Plz Omaha, NE 68144
Kermit Engh	Director	15909 Pawnee Rd Bennington, NE 68007

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

REEDS 5TH ADD LOT 24 BLOCK 3 ALL LT 1 & N 10 FT LT 24 44 X 110

RECEIVED DEC 31 2015 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Transitional Living

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Kathleen McCallister — President — 12/31/15

Authorized Signature — Title — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

Diane L. Battiste

Assessor / Register of Deeds

Signature of County Assessor — Date 6/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member — Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 2112550000 - 3501 Harney St

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☑ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Parking and recreation for adjacent property at 3507 Harney St for tranistional living.

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

no

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

no

What steps has the organization taken to add that improvement?

none

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

NA

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

NA

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

NA

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

NA

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☑ NO

Please describe the services/activities and how often they occur.

NA

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☐ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/ building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: New Hope Fellowship	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: New Hope Fellowship	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 3507 Harney St	Total Actual Value of Real and Personal Property: $ 375,000.00	Parcel ID Number: 2112560000
City: Omaha; State: Ne; Zip Code: 68131	Contact Name: Kathleen McCallister	Phone Number: 402-707-4122

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Michael Whealy	Secretary/Treasurer	1326 N 97 Plz Omaha, NE 68114
Jill Faith	Director	1227 S 113 Plz Omaha, NE 68144
Kermit Engh	Director	15909 Pawnee Rd Bennington, NE 68007

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

REEDS 5TH ADD LOT 2 BLOCK 3 N 10 FT LT 23 & ALL 50 X 110

RECEIVED DEC 31 2015 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Transitional Living

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Kathleen McCallister (Authorized Signature) President (Title) 12/31/15 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

▶ Diane L. Battiato, Assessor / Register of Deeds (Signature of County Assessor) Date 6/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 2112560000 - 3507 Harney St

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☑ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☑ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☑ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

NA

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☑ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☑ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☑ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☑ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☑ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

Transitional living for homeless women in addiction recovery

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☑ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☑ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Quarterly board one hour each to advance the use of the facility and to serve residents served by the organization.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

January, March, August, October 2015 Board meetings to advance and maintain the function of the home for residents served by the program.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Yes, disabled under ADA "recovering addicts"

Are the residents of the group home capable of living independently without supervision?

☐ YES ☑ NO

How is the group home staffed and what hours are staff present at the group home?

One of more staff members are present 24 hours per day, 365 days per year.

What are the duties of the staff of the group home?

Provide program eduction, therapy, life skills, addiction recovery skills, case management, conflict resolution et al

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☑ YES ☐ NO

If so, please describe those programs.

Yes. Provide program eduction, therapy, life skills, addiction recovery skills, case management, conflict resolution et al.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

Bible studies for women in the program.

When not being used for religious services/activities, is the building used for other purposes?

☑ YES ☐ NO

If YES, please describe those uses.

Transitional living for women in program as previously stated.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☑ YES ☐ NO

Describe the property.

Transitional living for women in recovery from chemical addiction.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

NA

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

Ifa resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Life skills for independent sober living

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

No

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Gods Missionary B. Church	County Name: Douglas	Tax Year
Name of Owner of Property	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 4919 Nebraska	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 22-003110885
City: Omaha State: NE Zip Code	Contact Name: Margo Rollerson	Phone Number: 402 453 4032

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Margo Rollerson	Trustee	5616 Fort St Omaha, NE 68104
Tamara Cravens	Controller	3120 No. 4th AVE. Omaha, NE 68104
Nora Patterson	Trustee	

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

NEW Church building, religious services

RECEIVED

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property: Church services.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Margo Rollerson (Authorized Signature) Trustee (Title) 6-26-16 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS:

▶ Diane L. Battiato
Assessor / Register of Deeds
Signature of County Assessor

Date 7/13/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ _____ Signature of County Board Member _____ Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☒ YES ☐ NO

Please describe the services/activities and how often they occur.

Tuesdays - Prayer Meeting
Wednesdays Bible Study
Sundays Morning Services

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☒ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☒ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☒ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Permissive Exemption Application Questionnaire

Building/Parcel Address:

4919 Nebraska Ave

Ownership

God's Missionary B.C. / Ronco Construction Co.

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☐ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

When we pay off Ronco Construction Co, the title will be God's Miss. B.C.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☒ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☒ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☒ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

NO

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

yes, to enlarge the parcel to a bigger building.

What steps has the organization taken to add that improvement?

fund raisers,

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

No

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

No

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☐ YES ☐ NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? ☐ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

PRINT FORM

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

RealWare

File Edit Insert Records Window Help

Building Permits currently recorded for this Account Number

Tax Yr 2017 All ID # 10519573

Account Information | Permit Info | Contractor/Lender | Notes | Reports | View History

Jurisdiction	Omaha	VC Apply To		Acct Manager	
Permit Type	New Construction	Active/Inactive	Active	Priority	
Permit Class		Bldg #	1	Status	
ID #	10519573	Issued By			
Local Permit #	[redacted]	Worked By	KB1	Septic Permit #	
Permit Batch ID		Permit Work Date	09/11/2015	Planner's Approval	
Account #	R2200311065 ☑	Permit Expire Date		Electrical Provider	
Permit Issue Date	07/30/2014	Value Change		Electrical Service	
Permit Valuation	$295,000.00	VC Tax Year	2015	Applicant Name1	
Permit Fee		Use		Applicant Name2	
Reason for Permit	N/C JM 25% comp. JM. (ADDR: 491	MH Home Lender		Applicant Address1	
Reason Detail		FEMA	☐	Applicant Address2	
WSPD					

	Inspector Name	Insp. Date
Footer		
Slab		
Foundation Drainage		
Framing		
TPP		
Electrical		
Swimming Pool		
MH Home		
Final Insp.		

Special Land Use Permit? ☐ Land Use Resolution #
Variance Granted? ☐ Varience Resolution #

Set Back	
Road	
Front	
Total Front	
Side	
Rear	
Side Corner	

Utility Provider
Utility Service
Access

Field Inspection #
Status
Request

Building Permit Number NUM

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
ST PAUL BAPTIST CHURCH	Douglas	2016

Name of Owner of Property	State Where Incorporated
ST PAUL BAPTIST CHURCH	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
C/O Tommie Blan Jr.1809 N 23 ST	$ 0	2226930000

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68110	Tommie Blan	(402)714-3991

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Alfonza Meeks	Chairman of Trustee	4016 Ida Street Omaha, NE 68112
Tommie L. Blan Jr.	CO-Chairman of Tru	3735 Laurel Ave. Omaha, NE 68111

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SMITHS -E V- ADD LOT 5 BLOCK 8 W 80.5 FT

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Church Fellowship/ Community Activities

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☐ YES ☒ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Tommie L. Blan Jr. (Authorized Signature) | O-Chairman of TRUSTEE BOAR (Title) | 5/27/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) | 6/27/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) | _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 1819 NORTH 24th STREET/2226930000

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [x] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

The Church use this lot for parking for the members. As well as,Church programs such as community Picnic, clothing giveaway to the community and church revivals for the community.

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

no

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

no

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

The Building is used to hold Church Worship Services, Church Meetings, Sunday School, Funerals, Weddings and Community Outreach Ministries.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week?

YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Nebraska Net Book Value Personal Property Schedule

- **Attach as many schedules as necessary to your Nebraska Personal Property Return.**
- **Retain a copy for your records.**

Name on Nebraska Personal Property Return	For Tax Year
St. Paul Missionary Baptist Church 1809 North 23rd Street	2016

Type of Property
(Check Only One of the Boxes)

1 ☐ **Commercial and Industrial Property** 2 ☐ **Agricultural Machinery and Equipment**

You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.

(A) Item Name/Description	(B) Year Acquired	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
All items are fully depreciated			$			$
Total this page (if more than one schedule is used, total each page separately). Enter the total of all pages on line 1 or line 2, as appropriate, on the Nebraska Personal Property Return . .						$ 0

Schedule Number _____ of _____

Table 1 — Nebraska Net Book Depreciation Factors

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	0.00	24.99	42.88	56.81	69.25	76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13	30.59	50.19	60.29
8			0.00	21.85	44.29	55.77
9				13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12					20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00

Table 2 — Recovery Periods

(Equivalent to the Federal "Modified Accelerated Cost Recovery System" [MACRS])

Part A	Personal Property Used in All Business Activities, Without Regard to the Type of Business	Recovery Period
	Office furniture, fixtures, and equipment (telephones, communication equipment)	7
	Information systems, computers and peripheral equipment, calculators, typewriters, adding machines, copiers, duplicating equipment	5
Transportation:		
	Light and heavy general purpose trucks and cars (unlicensed)	5
	Trailers and trailer-mounted containers	5
	Airplanes and helicopters not used for commercial or contract carrying of passengers or freight	5
	Railroad cars and locomotives not owned by railroad transportation companies	7
	Water transportation vessels, barges, etc.	10
Part B	**Other Personal Property Used in the Following Business Activities**	
Agricultural:		
	Agricultural machinery and equipment, including irrigation equipment	7
Cable Television:		
	Subscriber connection and distribution systems	7
	Program origination	5
	Service and test	5
	Microwave systems	5
Construction:		
	Assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers, and others except railroads	5
Distributive Trades and Services:		
	Wholesale and retail trades, and personal and professional services	5
Manufacturing:		
	Grain and grain mill products	10
	Sugar and sugar products	10
	Vegetable oils and vegetable oil products	10
	Other food and beverages	7
	Yarn, thread, woven products, and nonwoven fabrics	7
	Wood products and furniture	7

Table 2 (continued)

	Recovery Period
Manufacturing (continued):	
Printing, publishing, and allied materials	7
Rubber products and finished plastic products	7
Leather and leather products	7
Glass products	7
Stone and clay products	7
Primary nonferrous metals	7
Foundry, steel mill, and fabricated metal products	7
Electrical and nonelectrical machinery and other mechanical products	7
Manufacture of motor vehicles	7
Manufacture of aerospace products	7
Manufacture of athletic, jewelry, and other goods	7
Sawmill equipment in permanent sawmills	7
Sawmill equipment in temporary facility	5
Knitted goods and textured yarns	5
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical and dental supplies	5
Apparel and other finished products	5
Special tools and devices for food and beverages, rubber products, finished plastic products, glass products, fabricated metal products, and manufacture of motor vehicles	3
Miscellaneous:	
Electric utility transmission and distribution plant	20
Waste reduction and resource recovery plants	7
Furniture and appliances used in rental property	7
Oil and Mineral:	
Mining – assets used in mining and quarry (for example, sand, gravel, stone, etc.)	7
Exploration for and production of petroleum and natural gas, including gathering pipelines and related storage facilities, compression or pumping equipment	7
Drilling onshore oil and gas wells	5
Recreation:	
Assets used in provision of entertainment for fee (for example, bowling alleys, billiard and pool halls, theaters, miniature golf courses, etc.)	7
Theme and amusement parks	7
Telephone Communications and Radio and Television Broadcasting:	
Cable and long-line systems (transmission lines)	20
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.)	15
Telephone central office equipment (central office switching equipment)	10
Telephone station equipment	7
Computer-based telephone central office switching equipment (function are those of a computer or peripheral equipment used in its capacity as telephone central office equipment)	5
Radio and television broadcasting (except transmission towers)	5
Telegraph And Satellite Communications:	
Central office control facilities (switching and monitoring signals)	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers)	7
Computerized switching, channeling, and associated equipment	7
Satellite ground segment property	7
Equipment installed on customer premises	7
Support equipment	7
Headend	7

Once you have completed the Schedule 1, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 PP Schedule 1 - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
ST PAUL BAPTIST CHURCH	Douglas	2016

Name of Owner of Property	State Where Incorporated
ST PAUL BAPTIST CHURCH	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
C/O TOMMIE BLAN JR. 1809 N 23 ST	$ 0	2226940002

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68110	Tommie Blan	(402)714-3991

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Alfonza Meeks	Chairman of Trustee	4016 Ida Street Omaha, NE 68112
Tommie L. Blan Jr.	CO-Chairman of Tru	3735 Laurel Ave. Omaha, NE 68111

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SMITHS -E V- ADD LOT 7 BLOCK 8 66 X 138

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Church Fellowship/Community Activities

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☐ YES ☒ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
Tommie L. Blan Jr.	CO-Chairman of Trustee Board	5/27/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/27/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 1809 NORTH 24th STREET/2226940002

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [x] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

The Church use this lot for parking for the members. As well as,Church programs such as community Picnic, clothing giveaway to the community and church revivals for the community.

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

no

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

no

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

The Building is used to hold Church Worship Services, Church Meetings, Sunday School, Funerals, Weddings and Community Outreach Ministries.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week?

YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Nebraska Net Book Value Personal Property Schedule

- **Attach as many schedules as necessary to your Nebraska Personal Property Return.**
- **Retain a copy for your records.**

Name on Nebraska Personal Property Return	For Tax Year
St. Paul Missionary Baptist Church 1809 North 23rd Street	2016

Type of Property
(Check Only One of the Boxes)

1 ☐ **Commercial and Industrial Property** 2 ☐ **Agricultural Machinery and Equipment**

You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.

(A) Item Name/Description	(B) Year Acquired	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
All items are fully depreciated			$			$
Total this page (if more than one schedule is used, total each page separately). Enter the total of all pages on line 1 or line 2, as appropriate, on the Nebraska Personal Property Return . .						$ 0

Schedule Number _____ of _____

Table 1 — Nebraska Net Book Depreciation Factors

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	0.00	24.99	42.88	56.81	69.25	76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13	30.59	50.19	60.29
8			0.00	21.85	44.29	55.77
9				13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12					20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00

Table 2 — Recovery Periods

(Equivalent to the Federal "Modified Accelerated Cost Recovery System" [MACRS])

Part A	Personal Property Used in All Business Activities, Without Regard to the Type of Business	Recovery Period
	Office furniture, fixtures, and equipment (telephones, communication equipment)	7
	Information systems, computers and peripheral equipment, calculators, typewriters, adding machines, copiers, duplicating equipment	5
Transportation:		
	Light and heavy general purpose trucks and cars (unlicensed)	5
	Trailers and trailer-mounted containers	5
	Airplanes and helicopters not used for commercial or contract carrying of passengers or freight	5
	Railroad cars and locomotives not owned by railroad transportation companies	7
	Water transportation vessels, barges, etc.	10
Part B	**Other Personal Property Used in the Following Business Activities**	
Agricultural:		
	Agricultural machinery and equipment, including irrigation equipment	7
Cable Television:		
	Subscriber connection and distribution systems	7
	Program origination	5
	Service and test	5
	Microwave systems	5
Construction:		
	Assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers, and others except railroads	5
Distributive Trades and Services:		
	Wholesale and retail trades, and personal and professional services	5
Manufacturing:		
	Grain and grain mill products	10
	Sugar and sugar products	10
	Vegetable oils and vegetable oil products	10
	Other food and beverages	7
	Yarn, thread, woven products, and nonwoven fabrics	7
	Wood products and furniture	7

Table 2 (continued)

	Recovery Period
Manufacturing (continued):	
Printing, publishing, and allied materials	7
Rubber products and finished plastic products	7
Leather and leather products	7
Glass products	7
Stone and clay products	7
Primary nonferrous metals	7
Foundry, steel mill, and fabricated metal products	7
Electrical and nonelectrical machinery and other mechanical products	7
Manufacture of motor vehicles	7
Manufacture of aerospace products	7
Manufacture of athletic, jewelry, and other goods	7
Sawmill equipment in permanent sawmills	7
Sawmill equipment in temporary facility	5
Knitted goods and textured yarns	5
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical and dental supplies	5
Apparel and other finished products	5
Special tools and devices for food and beverages, rubber products, finished plastic products, glass products, fabricated metal products, and manufacture of motor vehicles	3
Miscellaneous:	
Electric utility transmission and distribution plant	20
Waste reduction and resource recovery plants	7
Furniture and appliances used in rental property	7
Oil and Mineral:	
Mining – assets used in mining and quarry (for example, sand, gravel, stone, etc.)	7
Exploration for and production of petroleum and natural gas, including gathering pipelines and related storage facilities, compression or pumping equipment	7
Drilling onshore oil and gas wells	5
Recreation:	
Assets used in provision of entertainment for fee (for example, bowling alleys, billiard and pool halls, theaters, miniature golf courses, etc.)	7
Theme and amusement parks	7
Telephone Communications and Radio and Television Broadcasting:	
Cable and long-line systems (transmission lines)	20
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.)	15
Telephone central office equipment (central office switching equipment)	10
Telephone station equipment	7
Computer-based telephone central office switching equipment (function are those of a computer or peripheral equipment used in its capacity as telephone central office equipment)	5
Radio and television broadcasting (except transmission towers)	5
Telegraph And Satellite Communications:	
Central office control facilities (switching and monitoring signals)	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers)	7
Computerized switching, channeling, and associated equipment	7
Satellite ground segment property	7
Equipment installed on customer premises	7
Support equipment	7
Headend	7

Once you have completed the Schedule 1, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 PP Schedule 1 - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
ST PAUL BAPTIST CHURCH	Douglas	2016

Name of Owner of Property	State Where Incorporated
ST PAUL BAPTIST CHURCH	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
C/O Tommie Blan Jr. 1809 N 23 ST	$ 0	2227260000

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68110	Tommie Blan	(402)714-3991

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Alfonza Meeks	Chairman of Trustee	4016 Ida Street Omaha, NE 68112
Tommie L. Blan Jr.	CO-Chairman of Tru	3735 Laurel Ave. Omaha, NE 68111

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SMITHS -E V- ADD LOT 12 BLOCK 9 LTS 9 THRU 12

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Church Worship

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☐ YES ☒ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Tommie L. Blan Jr. (Authorized Signature) CO-Chairman of Trustee Board (Title) 5/27/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/27/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 1809 NORTH 23rd STREET/2227260000

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [x] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

The Building is used to hold Church Worship Services, Church Meetings, Sunday School, Funerals, Weddings and Community Outreach Ministries.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week?

YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Nebraska Net Book Value Personal Property Schedule

- **Attach as many schedules as necessary to your Nebraska Personal Property Return.**
- **Retain a copy for your records.**

Name on Nebraska Personal Property Return	For Tax Year
St. Paul Missionary Baptist Church 1809 North 23rd Street	2016

Type of Property
(Check Only One of the Boxes)

1 ☐ **Commercial and Industrial Property** 2 ☐ **Agricultural Machinery and Equipment**

You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.

(A) Item Name/Description	(B) Year Acquired	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
All items are fully depreciated			$			$
Total this page (if more than one schedule is used, total each page separately). Enter the total of all pages on line 1 or line 2, as appropriate, on the Nebraska Personal Property Return . .						$ 0

Schedule Number _____ of _____

Table 1 — Nebraska Net Book Depreciation Factors

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	0.00	24.99	42.88	56.81	69.25	76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13	30.59	50.19	60.29
8			0.00	21.85	44.29	55.77
9				13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12					20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00

Table 2 — Recovery Periods

(Equivalent to the Federal "Modified Accelerated Cost Recovery System" [MACRS])

Part A	Personal Property Used in All Business Activities, Without Regard to the Type of Business	Recovery Period
	Office furniture, fixtures, and equipment (telephones, communication equipment)	7
	Information systems, computers and peripheral equipment, calculators, typewriters, adding machines, copiers, duplicating equipment	5
Transportation:		
	Light and heavy general purpose trucks and cars (unlicensed)	5
	Trailers and trailer-mounted containers	5
	Airplanes and helicopters not used for commercial or contract carrying of passengers or freight	5
	Railroad cars and locomotives not owned by railroad transportation companies	7
	Water transportation vessels, barges, etc.	10
Part B	**Other Personal Property Used in the Following Business Activities**	
Agricultural:		
	Agricultural machinery and equipment, including irrigation equipment	7
Cable Television:		
	Subscriber connection and distribution systems	7
	Program origination	5
	Service and test	5
	Microwave systems	5
Construction:		
	Assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers, and others except railroads	5
Distributive Trades and Services:		
	Wholesale and retail trades, and personal and professional services	5
Manufacturing:		
	Grain and grain mill products	10
	Sugar and sugar products	10
	Vegetable oils and vegetable oil products	10
	Other food and beverages	7
	Yarn, thread, woven products, and nonwoven fabrics	7
	Wood products and furniture	7

Table 2 (continued)

	Recovery Period
Manufacturing (continued):	
Printing, publishing, and allied materials	7
Rubber products and finished plastic products	7
Leather and leather products	7
Glass products	7
Stone and clay products	7
Primary nonferrous metals	7
Foundry, steel mill, and fabricated metal products	7
Electrical and nonelectrical machinery and other mechanical products	7
Manufacture of motor vehicles	7
Manufacture of aerospace products	7
Manufacture of athletic, jewelry, and other goods	7
Sawmill equipment in permanent sawmills	7
Sawmill equipment in temporary facility	5
Knitted goods and textured yarns	5
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical and dental supplies	5
Apparel and other finished products	5
Special tools and devices for food and beverages, rubber products, finished plastic products, glass products, fabricated metal products, and manufacture of motor vehicles	3
Miscellaneous:	
Electric utility transmission and distribution plant	20
Waste reduction and resource recovery plants	7
Furniture and appliances used in rental property	7
Oil and Mineral:	
Mining – assets used in mining and quarry (for example, sand, gravel, stone, etc.)	7
Exploration for and production of petroleum and natural gas, including gathering pipelines and related storage facilities, compression or pumping equipment	7
Drilling onshore oil and gas wells	5
Recreation:	
Assets used in provision of entertainment for fee (for example, bowling alleys, billiard and pool halls, theaters, miniature golf courses, etc.)	7
Theme and amusement parks	7
Telephone Communications and Radio and Television Broadcasting:	
Cable and long-line systems (transmission lines)	20
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.)	15
Telephone central office equipment (central office switching equipment)	10
Telephone station equipment	7
Computer-based telephone central office switching equipment (function are those of a computer or peripheral equipment used in its capacity as telephone central office equipment)	5
Radio and television broadcasting (except transmission towers)	5
Telegraph And Satellite Communications:	
Central office control facilities (switching and monitoring signals)	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers)	7
Computerized switching, channeling, and associated equipment	7
Satellite ground segment property	7
Equipment installed on customer premises	7
Support equipment	7
Headend	7

Once you have completed the Schedule 1, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 PP Schedule 1 - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
HABITAT FOR HUMANITY OF OMAHA	Douglas	2016

Name of Owner of Property	State Where Incorporated
HABITAT FOR HUMANITY OF OMAHA	NEBRASKA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1701 N 24TH STREET	$ 58100	2230190050

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68110	AL SIEMEK	402-884-2433

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SMITHFIELD REP 1 LOT 1 BLOCK 0 IRREG

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature	Title	Date
AL SIEMEK	CHIEF FINANCIAL OFFICER	2/16/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial

Signature of County Assessor	Date
Diane L Battiato	6/30/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied

Signature of County Board Member	Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, if:

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2. The property is:
   a. Owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 4708 FLORENCE BLVD

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [x] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom? NOT OCCUPIED

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

N/A

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

N/A

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☑ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

HOUSE WILL BE USED AS A TRAINING SITE FOR VOLUNTEER EDUCATION. IT WILL ALSO BE USED FOR HOMEOWNER PREPAREDNESS AND EDUCATION FOR LOW INCOME FAMILIES THAT ARE BELOW THE 50% MEDIAN INCOME LEVEL.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

CONSTRUCTION AND OR REHABILITATION OF THE HOME OCCURS AS PART OF HABITAT'S NORMAL OPERATING PROCESS. THIS HOME IS TENTATIVIELY SCHEDULED TO BE WORKED ON DURING 2017.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

N/A

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

N/A

What are the duties of the staff of the group home?

N/A

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

N/A

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

OFFICER	TITLE	ADDRESS
Steve Eulie	Chairman	2401 N 24 St Omaha NE 68110
Karen Ganzlin	Vice-Chairman	2401 N 24 St Omaha NE 68110
Dan Koraleski	Treasurer	2401 N 24 St Omaha NE 68110
Rob Johnson	Secretary	2401 N 24 St Omaha NE 68110

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: Quality Living, Inc.	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Quality Living, Inc.	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 6404 N 70th Plaza	Total Actual Value of Real and Personal Property: $ 534,000.00	Parcel ID Number: 2233978010
City: Omaha; State: NE; Zip Code: 68104	Contact Name: Todd Schuiteman	Phone Number: 402-573-3700

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Patricia Kearns	President & CEO	6404 N 70th Plaza, Omaha, NE, 68104
Todd Schuiteman	Vice President & CFO	6404 N 70th Plaza, Omaha, NE, 68104
Alicia Elson	Vice President	6404 N 70th Plaza, Omaha, NE, 68104

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SHOPPES AT CROWN POINT THE* LOT 6 BLOCK 0 IRREG 17.514 ACRES

RECEIVED 2016 APR 12 PM 1:03 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Approximately four (4) acres of this property is being developed, and will be finished by 6/30/16, into a small lake with trails, a covered fishing pier and green space. This new area will be used as an addition to our adaptive sports and recreation program for our rehabilitation and long term care clients.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☐ YES ☒ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ _____ Authorized Signature | Vice President & CFO Title | 4/12/16 Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

Diane L. Battiato
Assessor / Register of Deeds
Signature of County Assessor

by MFJ Date 6/20/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

Permissive Exemption Application Questionnaire

Building/Parcel Address: Land south of 6404 N 70th Plaza

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Construction is underway and will be complete by 6/30/16. Once completed, this land will contain a small lake with trails, a covered fishing pier and green space. This new area will be used daily as an addition to our adaptive sports and recreation program for our rehabilitation and long term care clients.

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

No.

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

A covered fishing pier, paved trails, storm water management structures, a well and electric power/lighting. All will be completed by 6/30/16.

What steps has the organization taken to add that improvement?

Work is ongoing at the moment on grading, installing the necessary civic/site improvements, paving, lighting and constructing the covered fishing pier. Work will be completed by 6/30/16.

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Yes. The resolution was adopted on May 29, 2015.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Construction began on approximately 3/1/16 and the work is approximately 35% complete as of the date of this filing.

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Yes, the architecture/engineering firm of Leo A. Daly has designed the space and has completed all drawings. The Kiewit Building Group is doing the construction.

Return to Improvement Types

QLI

RESOLUTION

BE IT RESOLVED, on May 29, 2015, the Board of Directors of QLI hereby authorize Patricia Kearns and Todd Schuiteman to enter into agreements with Leo A. Daly and Kiewit Building Group to proceed with the final design and construction of a lake, recreation area and storm water management facilities on approximately four acres of QLI-owned but vacant land immediately south of the current Rehabilitation Campus.

Alicia Elson

Alicia Elson
QLI Secretary

5-29-15

Date

QLI 5/15

Christine M. Seitz (DC ACC) <christine.seitz@douglascounty-ne.gov>

Exemption Application/property converted to exempt use

1 message

Todd Schuiteman <TSchuiteman@qliomaha.com> Tue, Apr 12, 2016 at 10:19 AM
To: "exemptions@douglascounty-ne.gov" <exemptions@douglascounty-ne.gov>

To Whom It May Concern:

Please find attached a completed Form 451 Exemption Application for a four acre portion of one lot owned by Quality Living, Inc. (QLI) which will be converted to exempt use prior to 6/30/16. This lot and the improvements (a one acre lake, trails, covered fishing pier, etc.) being constructed on the lot (drawings included) will be used by our rehabilitation and long term care clients as an enhancement to our adaptive sports and recreation program, as well as simply being a peaceful spot for the same clientele to relax and enjoy nature. The project will be an extension of our program, which is charitable in nature. Construction is anticipated to be complete in June of 2016.

If you have any questions, please call me at (402) 573-3700, extension 1509.

Kindest regards,

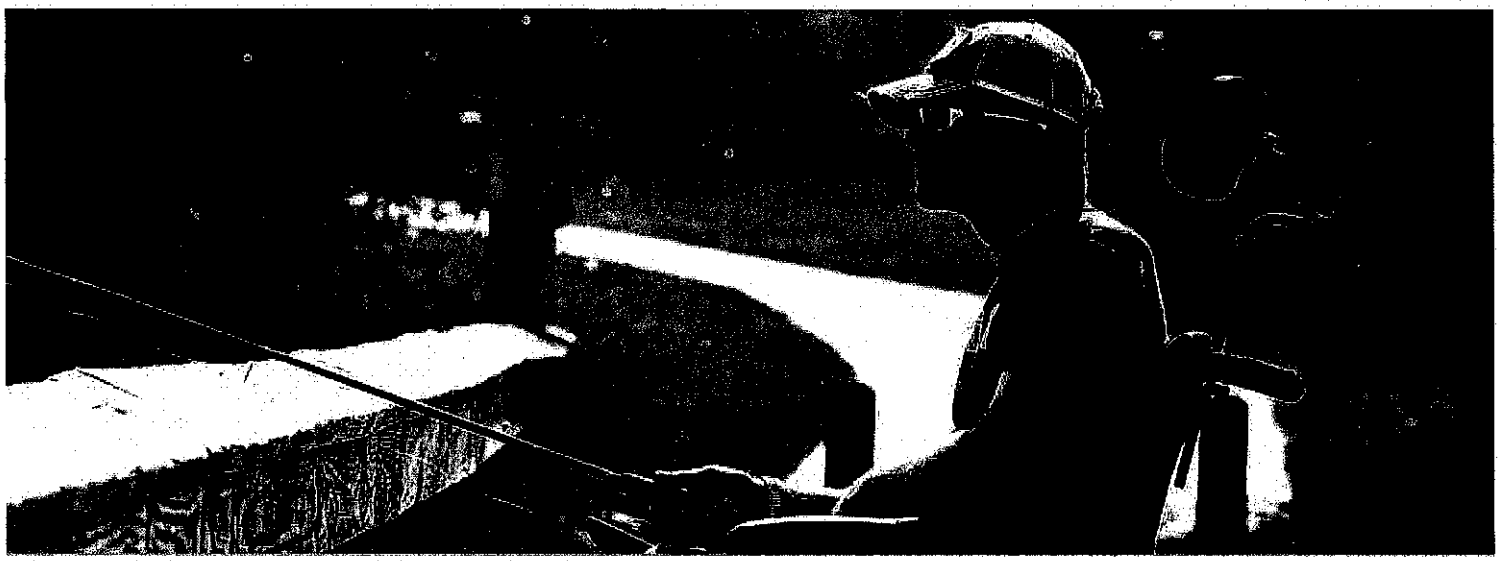
Todd Schuiteman, Vice President & CFO

P: (402) 573-3700 | F: (402) 573-3780 | C: (402) 709-3361

6404 N 70th Plaza | Omaha, NE 68104 | www.QLIomaha.com | www.TeamQLI.com

QLI Tri-Dimensional Rehab

Brain and Spinal Cord Injury Specialists



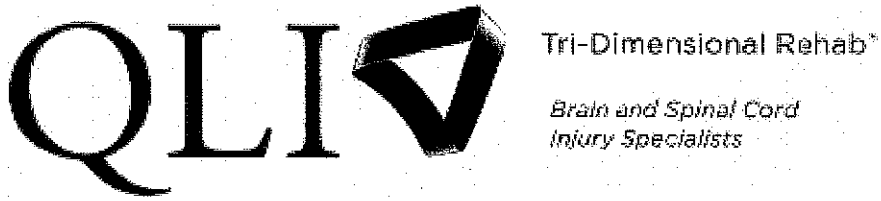
About QLI

QLI (Quality Living, Inc.) is a private, nonprofit corporation that was founded in 1987. Since our earliest days, QLI's mission has been to promote purpose, privacy, dignity, and independence for individuals with brain injury, spinal cord injury, or other severe physical disability. With this mission clearly in mind, QLI has grown to become the largest and most comprehensive center for post-hospital brain injury and spinal cord injury rehabilitation and care services in the entire United States.

The work that QLI does is not easy. We are in the business of helping to rebuild lives that have been shattered by a catastrophic event. No one ever expects to suffer a brain or spinal cord injury, and the recovery process can be frustrating, painful, and scary. But when these types of injuries do occur, it is QLI's promise and pledge to be up to the challenge. To date, QLI's Tri-Dimensional Rehabilitation® program has touched the lives of thousands of individuals and their families from all across the country.

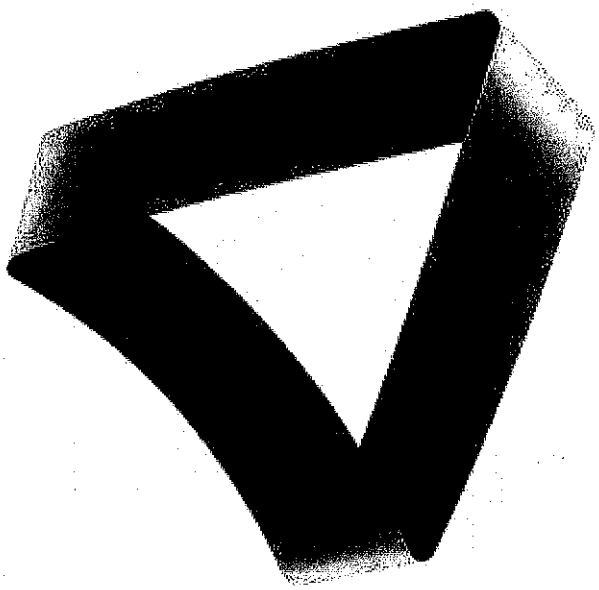
QLI is extremely proud to have been designated as the #1 Best Place to Work in Omaha an unprecedented four times by the Omaha Chamber of Commerce. The "culture" of QLI is extraordinary, and it is something you have to experience firsthand to truly understand. QLI's culture is a major differentiator from many other rehabilitation and care providers, and we work hard to maintain this uniquely positive culture for our clients and their families who benefit from being surrounded by a motivated and uplifting support system. Being an employer of choice has also allowed QLI to attract and retain an incredibly talented team of dedicated, expert staff who work directly with our clients on a daily basis.

QLI is based on a beautiful, 60-acre campus in Omaha, Nebraska. Thanks to generous philanthropic support, we have grown to offer specialized services to up to 209 individuals residing in private rooms across five distinct programs and services. QLI employs over 350 staff members in the Omaha area.



The Power of Tri-Dimensional Rehabilitation®

QLI's Tri-Dimensional Rehabilitation® program is focused on one clear goal: to help our clients rebuild their lives after a catastrophic injury. Founded on best practices, QLI has developed a revolutionary model that addresses not only the core medical and physical aspects of rehabilitation, but is also designed to address the real-world skills and individualized interests that bring purpose and passion to our lives. In creating this powerfully effective rehabilitation construct, QLI borrowed the best from medicine, education, and psychology to create a program that simultaneously addresses the healing of the body, the mind and the spirit.



Dimension 1

Excellent Medical Care

The foundation for all rehabilitation programs at QLI is excellent medical care. From basic healthcare services to complex medical care, QLI's expert staff meet the needs of our clients with patience and understanding in a safe, clean environment. Client health status is carefully monitored and adjustments in medication, nutrition, care procedures and activity level are made as the rehabilitative process evolves.

Dimension 2

Applied and Functional Programming

QLI's rehabilitation programs are keenly focused on helping our clients to regain the unique, real-life skills that will allow them to be successful and confident after leaving QLI. Each client participates in a completely individualized therapy program where our rehab teams go well beyond the walls of the therapy gym to maximize functional independence and long-term success.

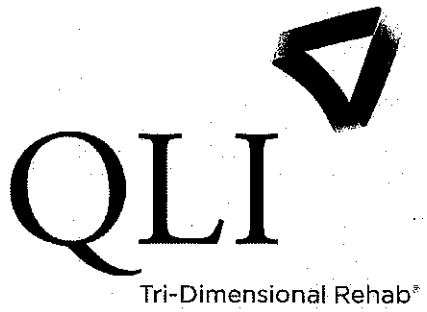
Dimension 3

Accepting Reality while Building Hope

Helping individuals accept the reality of a disability while building a sense of hope and optimism for the future is the ultimate rehabilitative challenge. Experiences and therapy programs are structured to help individuals once again anticipate pleasure in their lives. QLI has been able to go beyond simply articulating this concept by effectively incorporating this essential programming aspect into both our clinical plans of care and our uniquely positive culture.

"QLI is the best thing we ever did for him."

Description of Services
Tri-Dimensional Rehabilitation® Program



A specialized, comprehensive rehabilitation program for non-geriatric adults who have suffered an acquired brain injury, spinal cord injury or other severe physical disability.

Program includes:

- 24-hour skilled nursing care
  - Medical management and observation
  - Colostomy / ileostomy care
  - Foley / suprapubic catheter care
  - NG or G tube care
  - Intravenous medication administration
  - Wound care (stages I, II, III decubitus ulcer, post-surgical wound)
  - Permanent tracheostomy care
- Pain management care
- Nutritional consultation and services by a registered dietitian
- Occupational therapy (up to 5 days per week)
- Physical therapy (up to 5 days per week)
- Speech therapy (up to 5 days per week)
- Rehabilitation psychology services (up to 5 days per week)
- Social and cognitive skill training
- Evaluation of pre-injury background interests and abilities
- Adaptive and assistive technology assessment and services
- Vocational rehabilitation assessment and services
- Employer consultation for successful post-injury return to work
- Motivational programming designed to build a sense of hope and optimism
- Family support, education and consultation
- Development of purposeful post-discharge life interests and activities
- Discharge planning and transition services
- Post-discharge follow up at pre-planned intervals

Other Inclusions:

- Private room
- All meals including special diets and enteral solutions
- Routine medical supplies
- Over the counter medications and their administration (pharmacy supplies up to $25/day)
- Respiratory therapies (when performed by QLI nursing staff)
- Non-customized DME for use at QLI (wheelchair, commode, walker, trapeze, etc.)
- Service coordination / case management
- Limited transportation services

Copyright © 2012 QLI

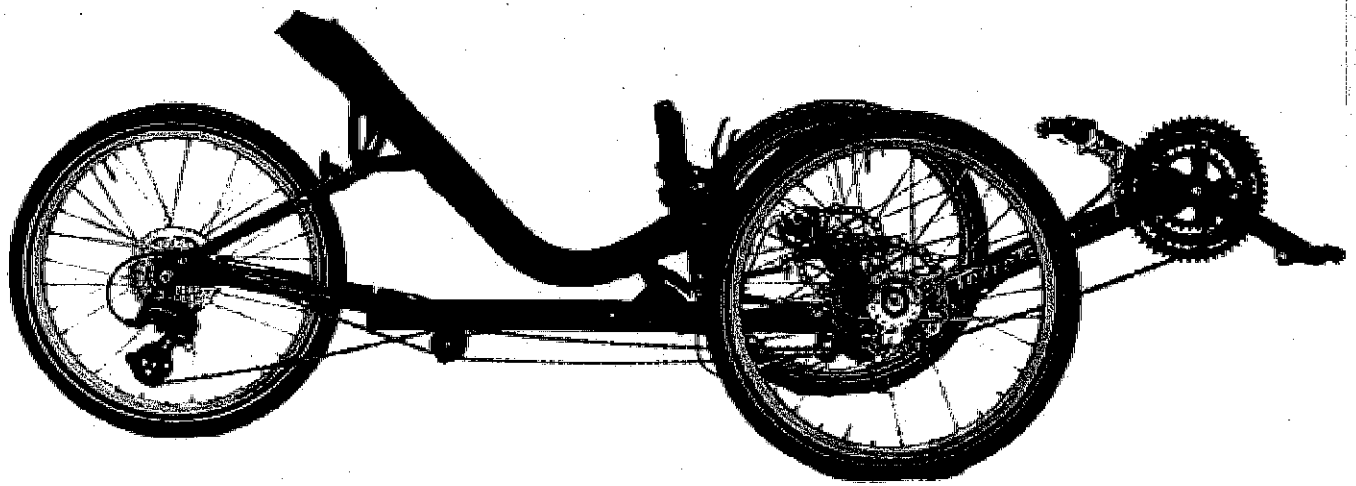
Program Exclusions:

- All intravenous medications including TPN and insulin
- Blood administration
- Dialysis /plasmapharesis
- Routine laboratory services
- All radiology services including x-ray, MRI and CAT scans
- Prescription medications
- Physician services
- Specialized, single user DME
- Specialized dressings
- Dental services
- Optometry services
- Driving evaluations
- Third party interpreter / translation services

QLI
6404 North 70th Plaza
Omaha, NE 68104
402.573.3748 (Admissions)
www.QLIomaha.com

Copyright © 2012 QLI

[redacted]

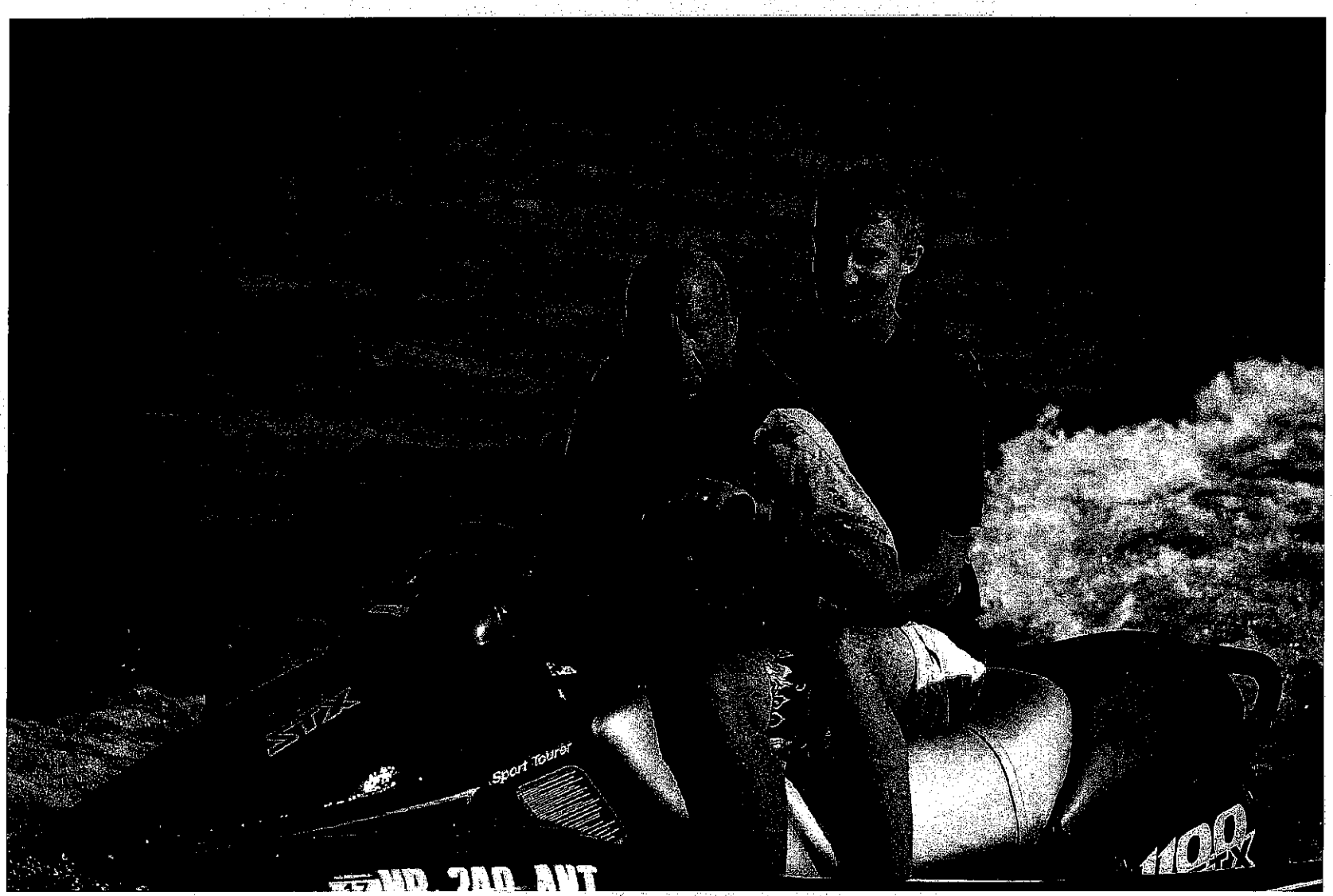


Edward Armstrong

Adaptive Sports and Recreation Specialist

QLI

ADAPTIVE SPORTS



Building hope and purpose while delivering applied and functional therapy

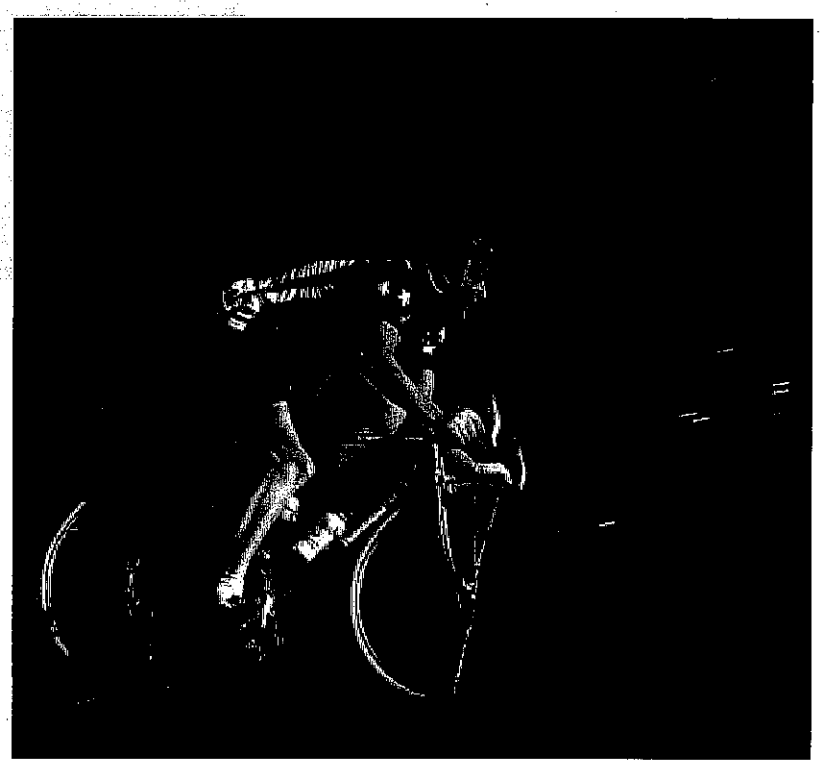
Overview

Reintroducing a sport that may feel very different now

Accessing sports given differing challenges

Accessing sport and recreation after rehab

[redacted]



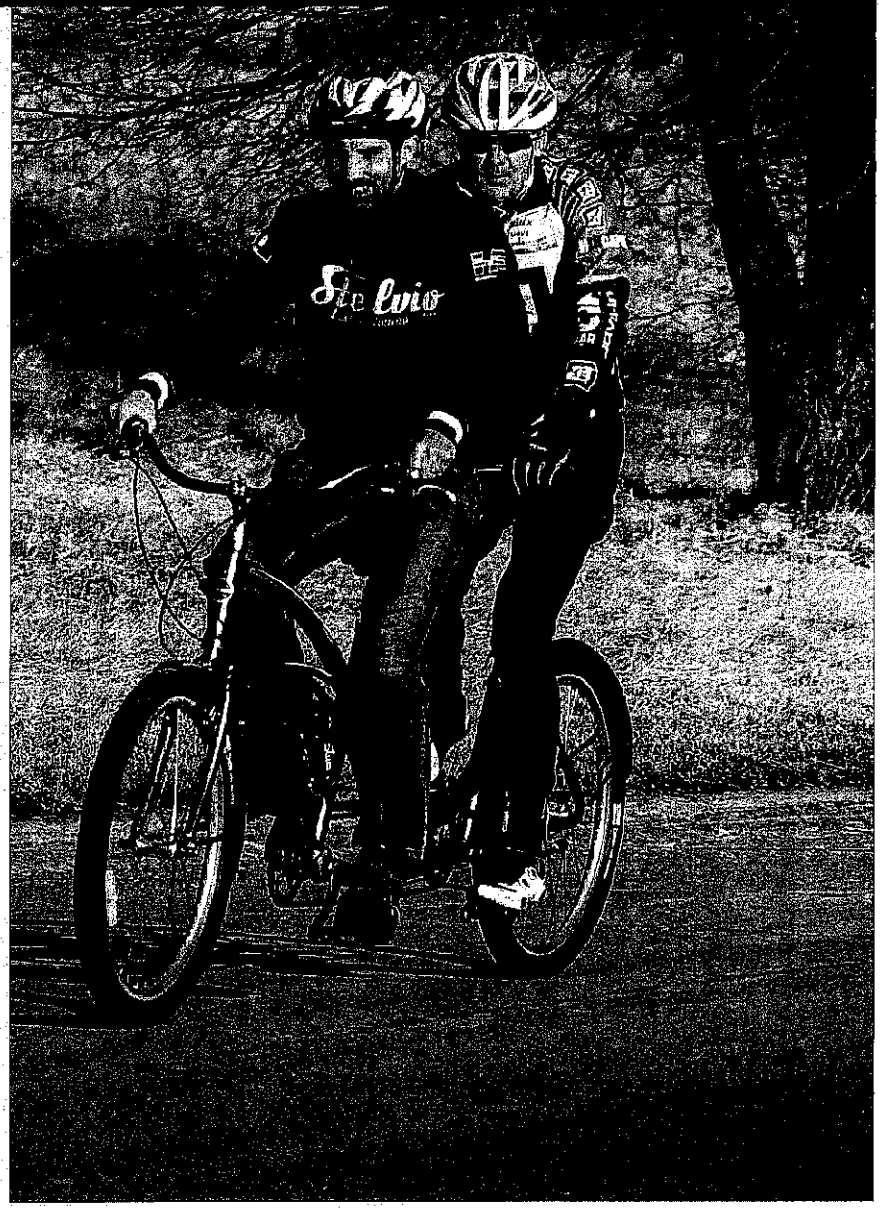
- Two Time Olympic Champion
- Former U.S. National Team Cyclist
- Inductee in the U.S. Bicycling Hall of Fame
- U.S. National Road Champion and two time winner of the Coors International

Reintroducing a sport

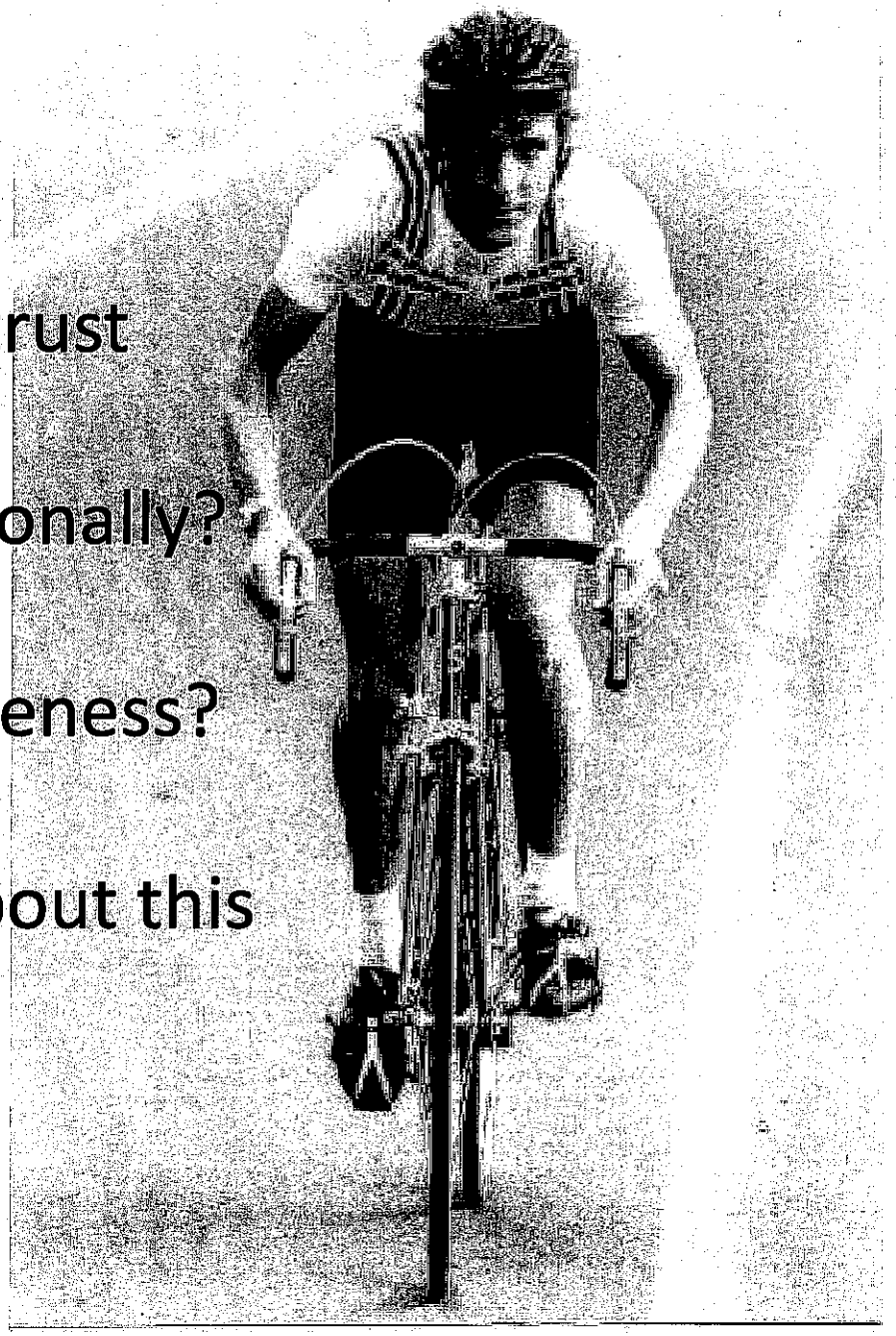
I can ride my regular bike

This is not the same

Is this the bike I will always have to ride



- Building relationship and trust
- How are they doing emotionally?
- What is their level of awareness?
- What is truly important about this activity?

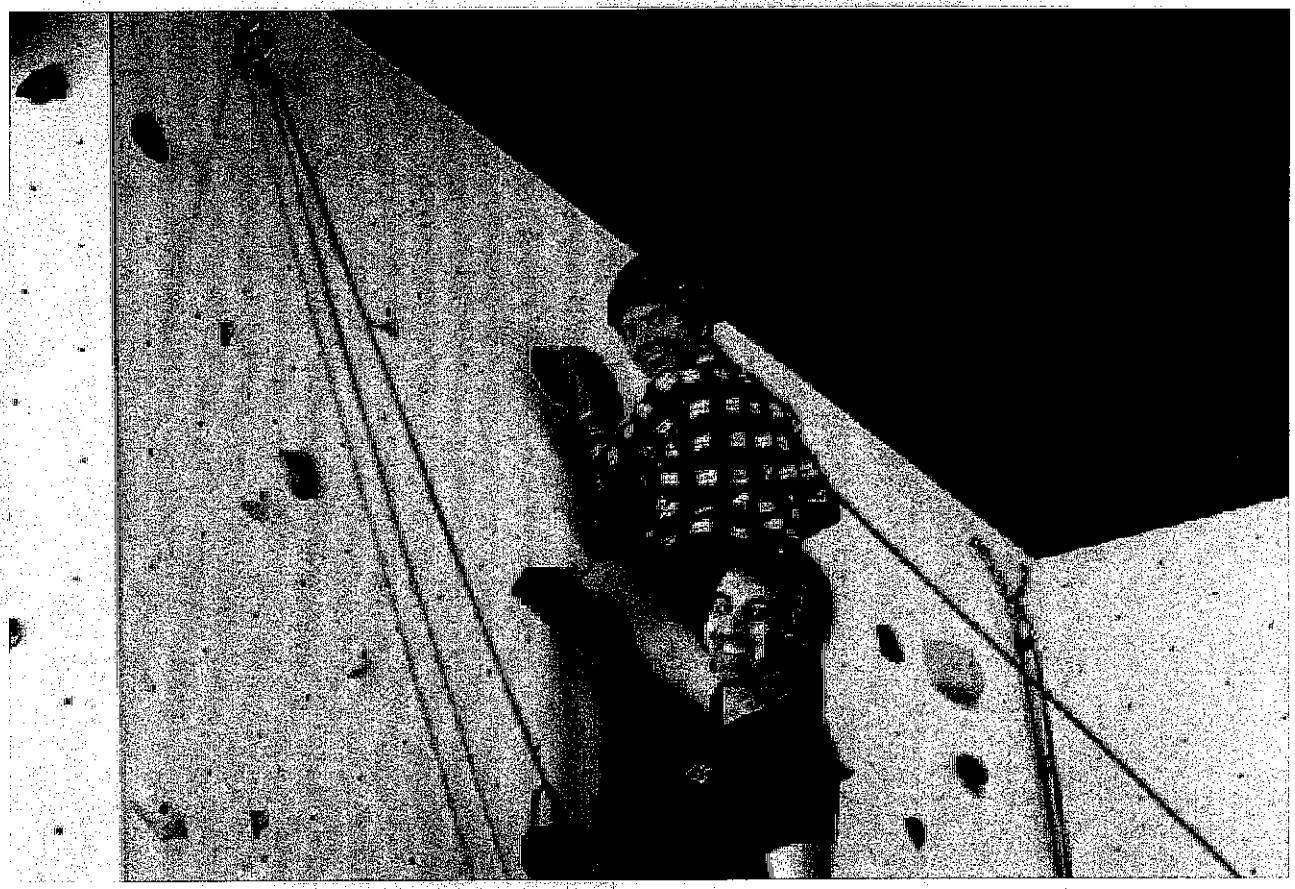


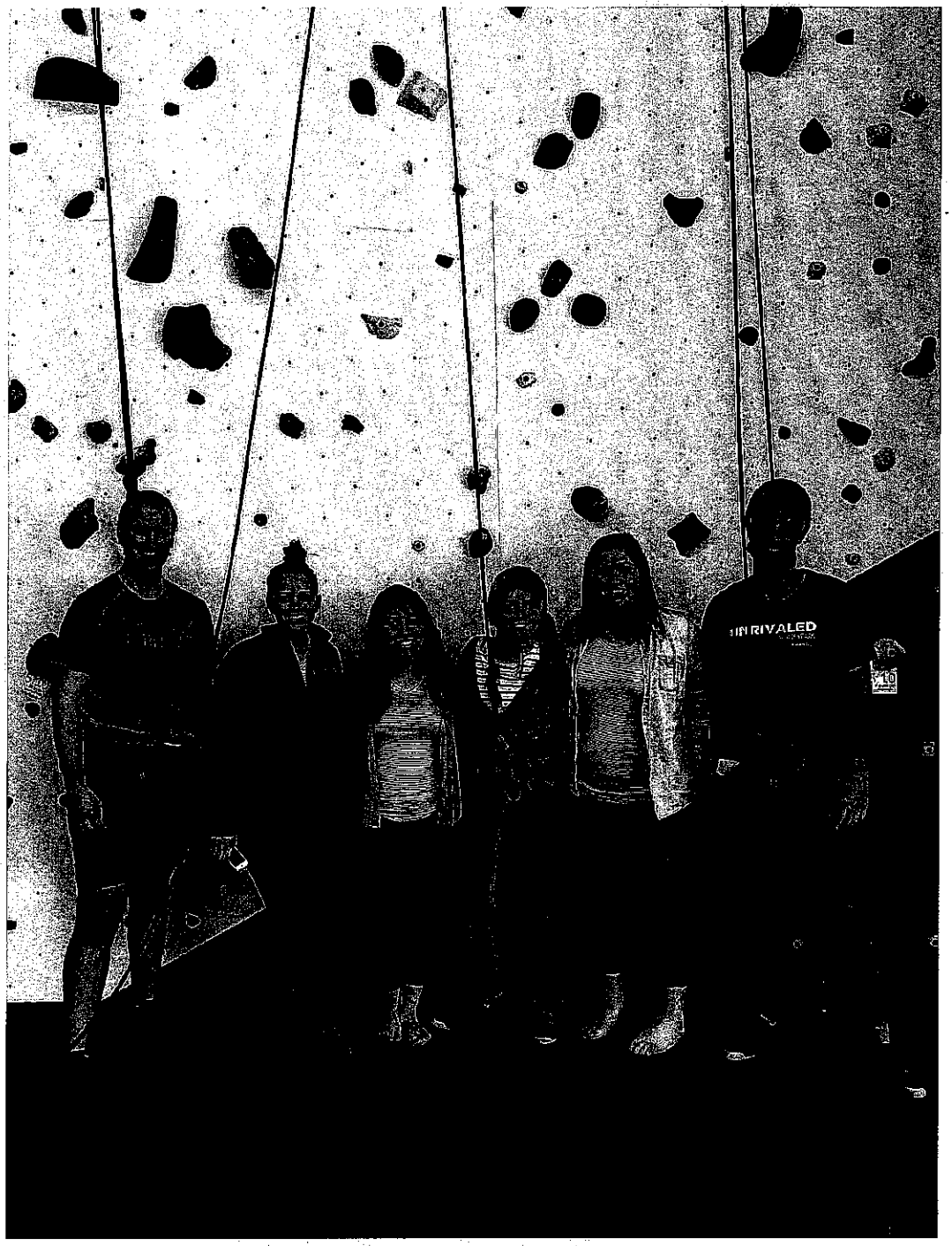
Ride today. Hope for more in the future.

A Psychological Inoculation

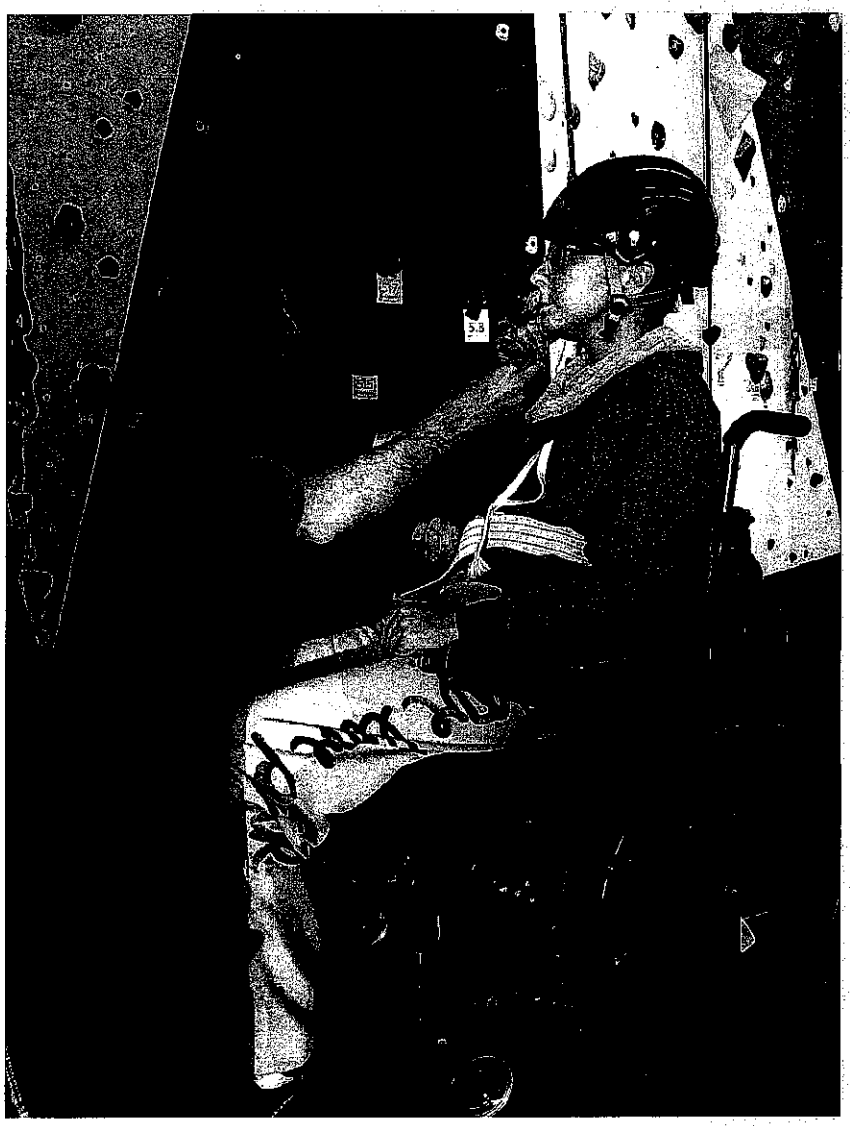
Accessing sports with different challenges

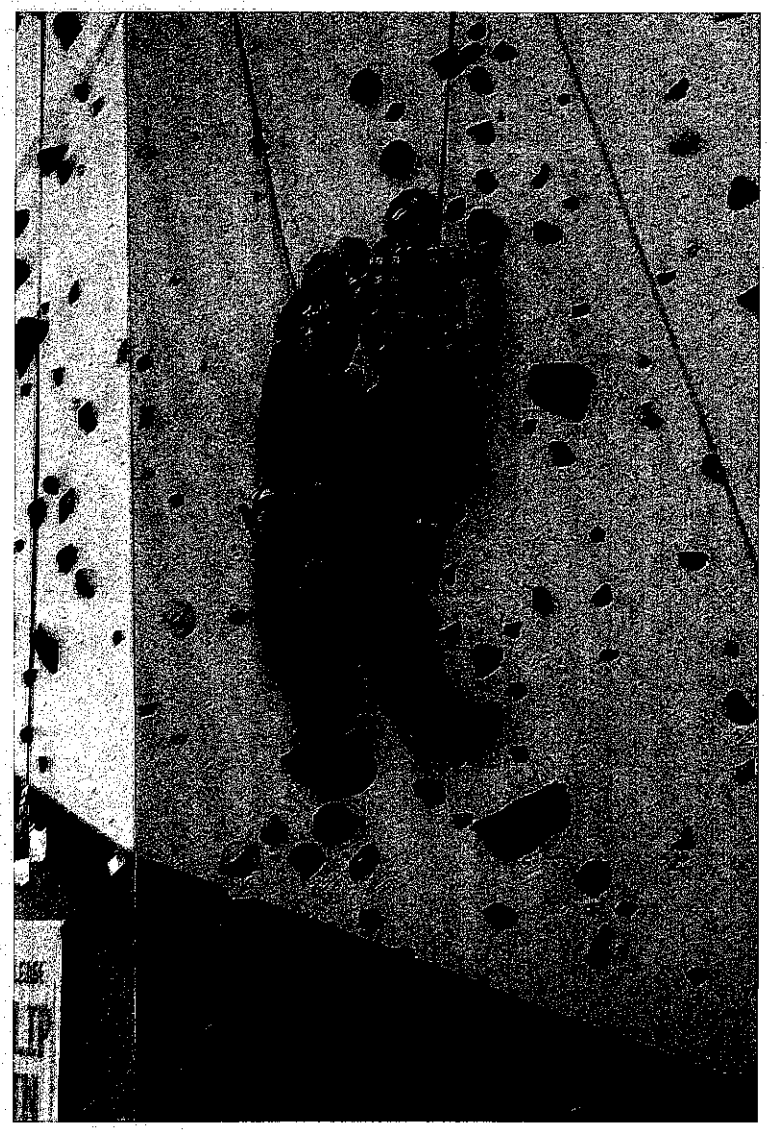
- **Emotional Wellness**
- **Rehab Rocket Fuel**




UNRIVALED

- Keeping Pace with Progress

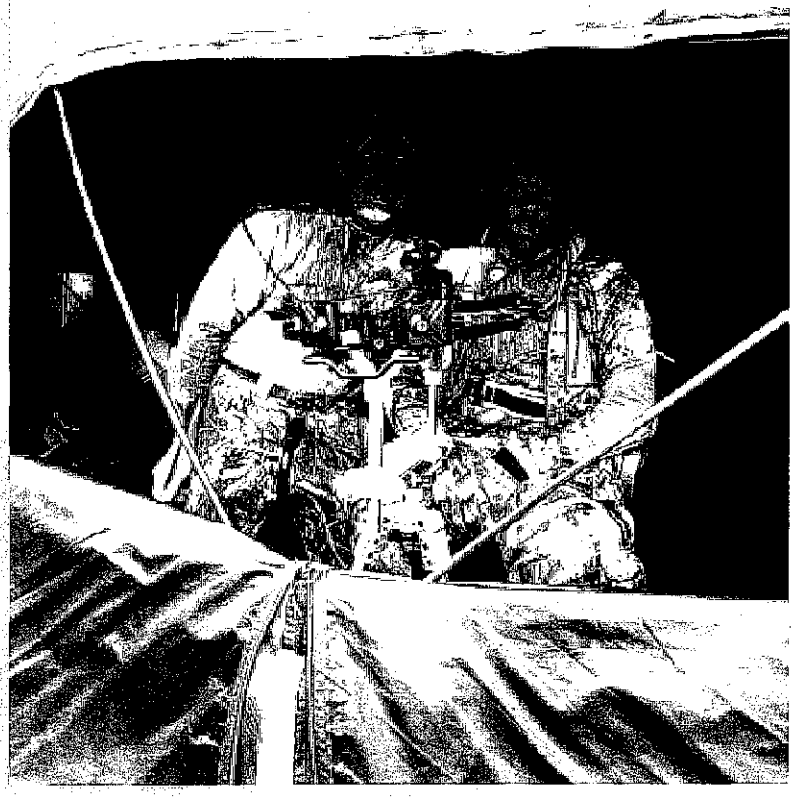




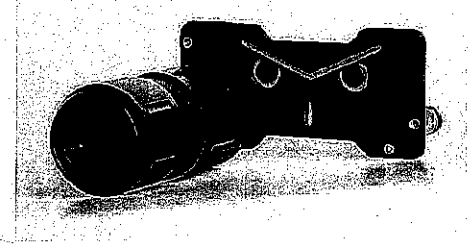
- A Vehicle to deliver therapy- Emotional, Cognitive, Physical, Memory Compensation
- The best conversations happen by the campfire

Accessing Sport and Recreation after Rehab

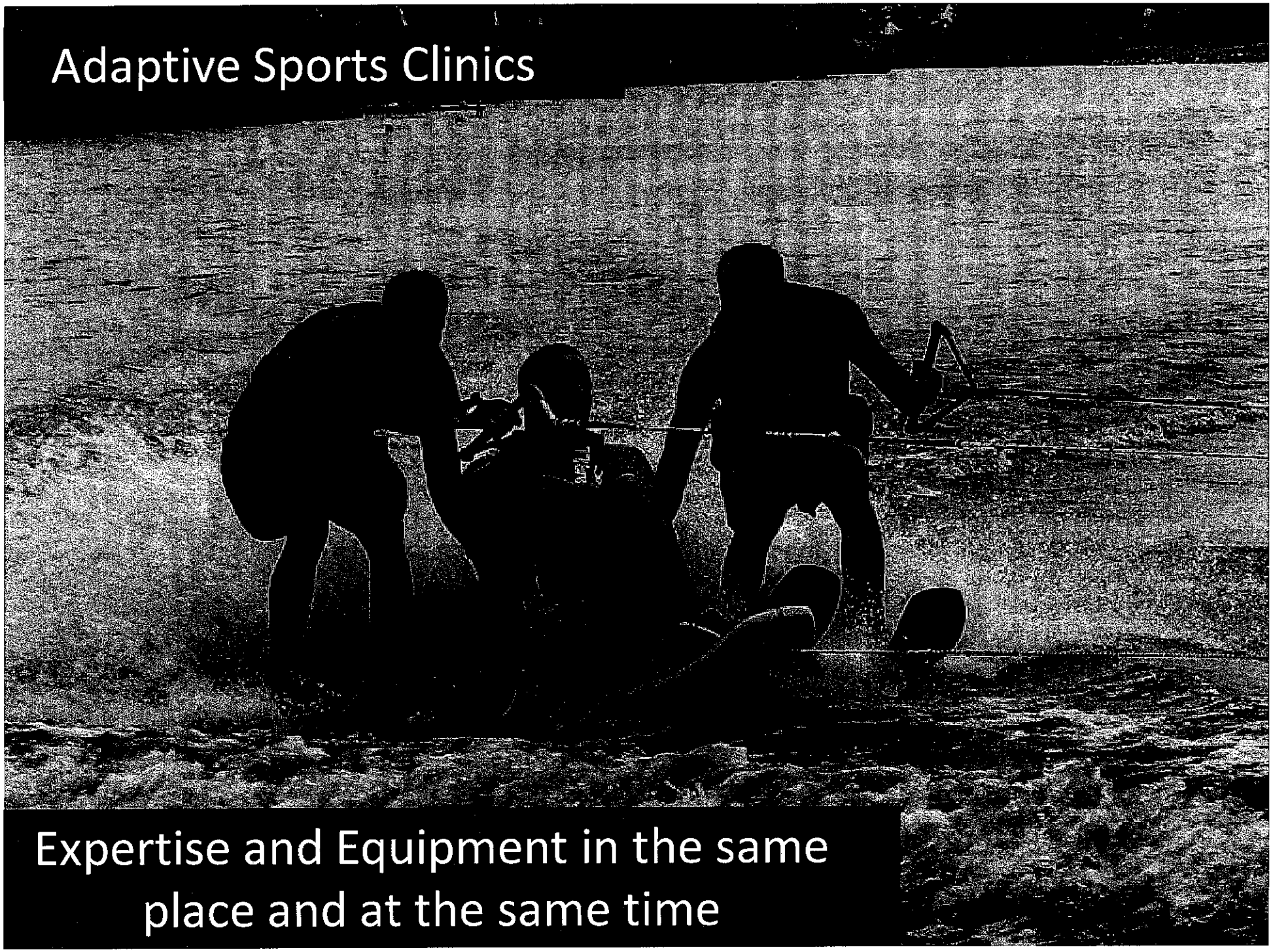
- Building hope for the future
- Family Training
- Equipment Advice
- Discharge Planning



- Finding ways to get back out there
- Discovering what is important
- Maintaining hope for the future

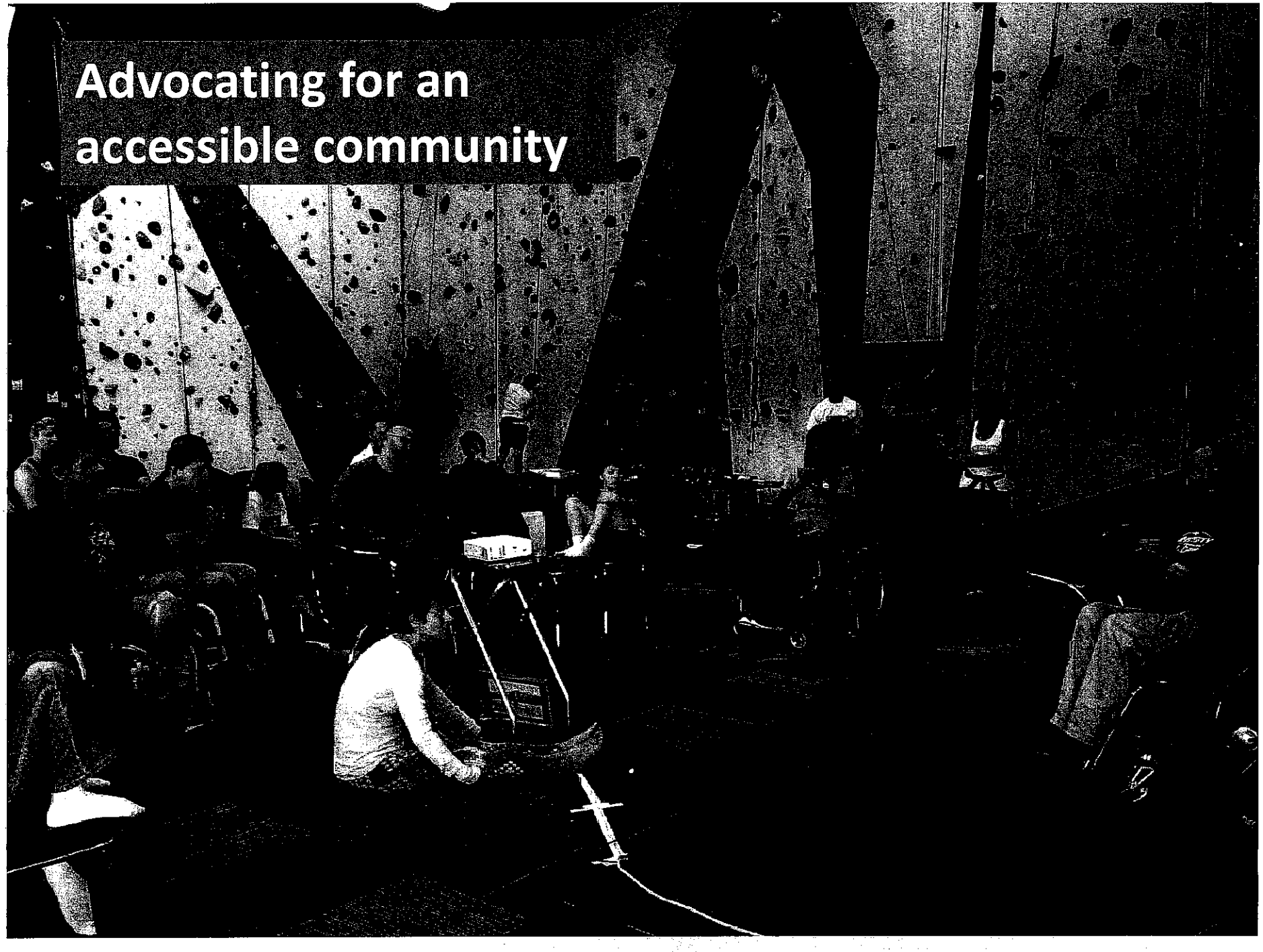


Adaptive Sports Clinics



Expertise and Equipment in the same place and at the same time

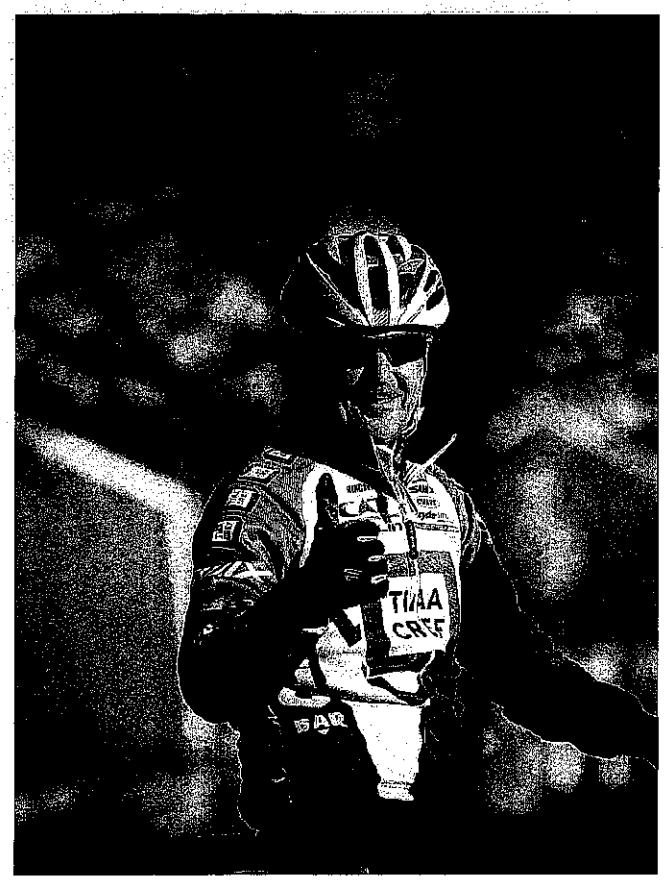
Advocating for an accessible community



Accessible Parks
Own Time Own People Own Terms

Beyond Rehab

- Back on a single bike
- Riding with his brother once again
- Giving back to the Wounded Warriors
- A healthful future
- Reconnecting with self and others through sport



File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: MIDLANDS BAPTIST TEMPLE OMAHA	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: MIDLANDS BAPTIST TEMPLE OMAHA	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 5111 N 78 ST	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 2308042004
City: OMAHA / State: NE / Zip Code: 68134	Contact Name: Robert Inge	Phone Number: 402 571 7359

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Robert Inge	Pastor/President	7730 Fort St, Omaha, NE 68134
Wayne Williams	Treasurer	7730 N 78th St, Omaha, NE 68122

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SUNSET WEST ADD LOT 3 BLOCK 0 IRREG

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Church Parsonage

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Robert Inge (Authorized Signature) — Pastor/President (Title) — 12/22/2015 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: Diane L. Battiato

▶ Assessor / Register of Deeds, by mgg (Signature of County Assessor) — Date 6/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☑ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Pastor Robert Inge 6/8/2016

- Home used to house visiting missionaries — 3-4 days at a time, a number of times a year

Pastor has computer for church in home — works on sermons & bible study

Some meetings of trustees in home to discuss church business

Minister does counseling in home for those seeking more confidentiality than at his church office

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: Midlands Baptist Temple	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Midlands Baptist Temple	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 5111 N 78th Street	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 2308043029
City: Omaha; State: NE; Zip Code: 68134	Contact Name: Robert Inge	Phone Number: 402 571 7359

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Robert Inge	Pastor/President	7730 Fort St Omaha NE 68134
Wayne Williams	Treasurer	7730 N 78th Omaha NE 68122

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SUNSET WEST SECOND LOT 12 BLOCK 0 -EX W 17 FT - LTS 1-2-3 & ALL LOTS 4 THRU 10 & -EX N 125 W 30 FTLOT 12 IRREG

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Church grounds

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Robert Inge (Authorized Signature) Pastor/President (Title) 12/22/2015 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: Diane L. Battista

Assessor / Register of Deeds By [signature] 6/8/2016

▶ Signature of County Assessor Date

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 5111 N 78th Street, Omaha, NE 68134

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

Weeky: Sunday (3 worship services and children's ministries and child care)
Wednesday (Bible Study & Prayer Meeting)
Other: Events as scheduled: concerts, work days, fellowships, Pastor Meetings, VBS, etc

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization: CAROLYN SCOTT RAINBOW HOUSE	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: CHILDREN'S HOSPITAL & MEDICAL CTR c/o FINANCE	State Where Incorporated: NE	
Street or Other Mailing Address of Applicant: 8200 W DODGE ST	Total Actual Value of Real and Personal Property: $ 3,102,195.00	Parcel ID Number: ~~0641731110~~ 2320480002
City: OMAHA State: NE Zip Code: 68114	Contact Name: TAMMY HALL	Phone Number: 402-955-6786

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

7815 Harney St

TEGTMEIERS 2ND REPLAT LOT 10 BLOCK 0 W 100 N 167.24 FT LOT 2 BLK 8 BEVERLY HILLS ADD TOGETHER WITH ALL LOTS 1 & 2 & N 12.5 FT LOT 9 & ALL LOT 10 TEGTMEIERS 2ND REPLAT IRREG

RECEIVED DEC 28 2015 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

VACANT

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Authorized Signature _____ Title: VP FINANCE Date: 5-2-16

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battiato
Assessor / Register of Deeds Date 7/20/2016
Signature of County Assessor

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 7815 Harney St

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

NA

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

NA

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☑ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

OUR MISSION

In 2011, Carole's House of Hope, Incorporated (CHH), was established as an organization purposed to transform the lives of young women and young mothers. Our mission is to provide safe, stable, supportive housing opportunities for youth currently in or "emancipating" from foster care system and other systemic facilities.

CHH addresses the gaps in the current model of service that can inevitably lead to high rates of unemployment, poverty, homelessness, mental health instability, criminal activity, early pregnancy, human trafficking and prostitution. The ultimate goal for CHH is to serve as a catalyst of change within Omaha, the State of Nebraska and region.

Michael J. Goodwillie (DC ACC) <michael.goodwillie@douglascounty-ne.gov>

RE: 7815 Farnam Drive Children's Hospital

Hall, Tamara <thall@childrensomaha.org> Wed, Jul 20, 2016 at 2:10 PM
To: "Michael J. Goodwillie (DC ACC)" <michael.goodwillie@douglascounty-ne.gov>

Good afternoon Mike,

I have some information on the property at 7815 Harney St. The Carole's House of Hope moved into the facility on July 5, 2016. We are leasing the facility to them and I'm trying to track down the monthly lease amount.

CH has replaced the roof and issued a $10,000 check to Carole's House of Hope for repairs at the facility that Carole has requested. CH will not be handling the repair projects.

If you need additional information, please let me know.

Repairs mostly being done prior to July 1

Thank you,

Tammy Hall

AP Business Analyst

Corporate Finance

Children's Hospital & Medical Center

8552 Cass Street • Omaha, NE 68114-4113

402.955.6786 • 402.955.6800 FAX

thall@ChildrensOmaha.org

From: Michael J. Goodwillie (DC ACC) [mailto:michael.goodwillie@douglascounty-ne.gov]
Sent: Monday, July 18, 2016 10:47 AM
To: Hall, Tamara
Subject: Re: 7815 Farnam Drive Children's Hospital

Thanks. And, if any work is being done inside to make the place ready for them to use, that would be useful to know as well.

Mike Goodwillie

Compliance Officer

1819 Farnam St., 4th Floor

Omaha, NE 68183

Main (402) 444-7060

Direct (402) 444-6703

Fax (402) 444-3973

Diane L. Battiato, CPO

On Mon, Jul 18, 2016 at 10:44 AM, Hall, Tamara <thall@childrensomaha.org> wrote:

Let me check with our Property manager.

Thank you,

Tammy Hall

AP Business Analyst

Corporate Finance

Children's Hospital & Medical Center

8552 Cass Street • Omaha, NE 68114-4113

402.955.6786 • 402.955.6800 FAX

thall@ChildrensOmaha.org

From: Michael J. Goodwillie (DC ACC) [mailto:michael.goodwillie@douglascounty-ne.gov]

Sent: Monday, July 18, 2016 10:38 AM
To: Hall, Tamara
Subject: Re: 7815 Farnam Drive Children's Hospital

Tamara–

I just want to be sure I understand. The applications initially said 7815 Harney was vacant but then by email you said that it was likely to be leased to Carole's House of Hope. Where does that stand?

Mike Goodwillie

Compliance Officer

1819 Farnam St., 4th Floor

Omaha, NE 68183

Main (402) 444-7060

Direct (402) 444-6703

Fax (402) 444-3973

DOUGLAS COUNTY
ASSESSOR • REGISTER OF DEEDS

Diane L. Battiato, CPO

On Tue, Jun 7, 2016 at 11:07 AM, Hall, Tamara <thall@childrensomaha.org> wrote:

Hi Michael –

Information I did not know about. I guess I need to actually go to this building some time!

The property at 7815 Farnam is the former Children's World building. The building is not just home to our employee fitness room, but also serves as the location for our nursing education office staff and a training classroom. The employee fitness room is approximately 800 - 900 square feet. This is about 30% of the buildings overall square footage.

Let me know if I need to re-submit the application and questionnaire for this property with the correct usage and name on it.

Thank you,

Tammy Hall

AP Business Analyst

Corporate Finance

Children's Hospital & Medical Center

8552 Cass Street • Omaha, NE 68114-4113

402.955.6786 • 402.955.6800 FAX

thall@ChildrensOmaha.org

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
Millard Community Church	Douglas	2016

Name of Owner of Property	State Where Incorporated
Millard Community Church	NE

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
12656 Weir St	$ 0.00	2321460645

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68137	Jeff Malone	402-660-0403

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Kent Sutton	President	1013 California Peru, NE 68421
Michael J Staffenbeal	Treasurer	21407 Hickory St Elkhorn, NE 68022
Jeffrey W Malone	Secretary	11806 Washington Circle, Omaha, NE 68137

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

THE OAKS LOT 74 BLOCK 0 -EX E 500 FT- & 5 FT STRIP BARTELS DR ADJ

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Church

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Jeff Malone (Authorized Signature) | Secretary (Title) | 6/30/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) | 7/1/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) | _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address:

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [x] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

Church gatherings. Twice a week on Sunday's and Mondays. Some additional usage during week as needs arise for bible studies etc.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week?

YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Community Alliance, Inc.	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Community Alliance, Inc.	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 4001 Leavenworth Street	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 2324620000
City: Omaha; State: NE; Zip Code: 68105	Contact Name: Carole Boye	Phone Number: 402-341-5128

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Jon Breuning	Chair	17607 Douglas Cir, Omaha, NE 68118
Lorie Lewis	Sec-Treasurer	321 Lakehurst Dr., Waterloo, NE 68069
Carole Boye	President & CEO	4001 Leavenworth Street

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lot 2, Block2, Thornburg Place

RECEIVED
JUN 27 2016
DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

This property was acquired and will be used solely by Community Alliance, a non-profit mental health agency, for purposes related to providing educational and rehabilitation services for persons with serious mental illness. The property is being used for expanded parking and operational space for the agency's current rehabilitation and administrative programs located across the street at 4001 Leavenworth Street. Construction has begun.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Carole Boye — Authorized Signature: Carole Boye; Title: President & CEO; Date: 6/27/2016

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battiste — Signature of County Assessor: **Assessor / Register of Deeds** — Date: 7/7/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Department of Revenue, Property Assessment Division
96-135-1999 Rev. 1-2014 Supersedes 96-135-1999 Rev. 7-2012

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 820 S. 41 Street Lot 2, Block 2, Thornburg Place

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

na

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

na

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☑ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☑ YES ☐ NO

Describe the property.

Property used to provide parking as part of Community Alliance's educational and rehabilitation services for persons with serious mental illness at its program and administrative facility across the street at 4001 Leavenworth.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

na

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

na

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

na

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

no

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

no

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Building/property operated solely in support of our nonprofit mission, not for individual gain or profit. Cost of operation considered part of our overall, programmatic cost of providing mental health services and does not generate revenue.

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Property acquired to be used as part of Community Alliance's group & individualized instruction for persons with serious mental illness at its program facility across the street, e.g. mental health & wellness, vocational education, personal & community living skills, personal safety, etc

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Provides additional parking for persons with serious mental illness participating in the classes and instruction across the street at Community Alliance program facility which is currently exempt.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

Any occasional use of the building by other groups is connected with Community Alliance's mission and purpose in some way and made available at no charge, e.g. provide meeting space for mental health support groups, Metro Area Continuum of Care for the Homeless.

How often is that portion of the facility/building used by those entities?

na

Return to Improvement Types

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read Instructions on reverse side.

FORM 451

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

Name of Organization: Community Alliance, Inc.	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Community Alliance, Inc.	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 4001 Leavenworth Street	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 2324700000
City: Omaha; State: NE; Zip Code: 68105	Contact Name: Carole Boye	Phone Number: 402-341-5128

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Jon Breuning	Chair	17607 Douglas Cir, Omaha, NE 68118
Lorie Lewis	Sec-Treasurer	321 Lakehurst Dr., Waterloo, NE 68069
Carole Boye	President & CEO	4001 Leavenworth Street

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lot 3, Block 2, Thornburg Place

RECEIVED JUN 27 2016 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

This property was acquired and will be used solely by Community Alliance, a non-profit mental health agency, for purposes related to providing educational and rehabilitation services for persons with serious mental illness. The property is being used for expanded parking and operational space for the agency's current rehabilitation and administrative programs located across the street at 4001 Leavenworth Street. Construction has begun.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

- Is all of the property used exclusively as described above? ☒ YES ☐ NO
- Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO
- Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
  If Yes, state the number of hours per week _____
- Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Carole Boye — Authorized Signature; Carole Boye; President & CEO — Title; 6/27/2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battiato — **Assessor / Register of Deeds** — Signature of County Assessor — Date 7/7/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Nebraska Department of Revenue, Property Assessment Division
96-135-1999 Rev. 1-2014 Supersedes 96-135-1999 Rev. 7-2012

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 824 S. 41 Street Lot 3, Block 2, Thornburg Place

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

na

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

na

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☑ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☑ YES ☐ NO

Describe the property.

Property used to provide parking as part of Community Alliance's educational and rehabilitation services for persons with serious mental illness at its program and administrative facility across the street at 4001 Leavenworth.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

na

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

na

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

na

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

no

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

no

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Building/property operated solely in support of our nonprofit mission, not for individual gain or profit. Cost of operation considered part of our overall, programmatic cost of providing mental health services and does not generate revenue.

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Property acquired to be used as part of Community Alliance's group & individualized instruction for persons with serious mental illness at its program facility across the street, e.g. mental health & wellness, vocational education, personal & community living skills, personal safety, etc

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Provides additional parking for persons with serious mental illness participating in the classes and instruction across the street at Community Alliance program facility which is currently exempt.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

Any occasional use of the building by other groups is connected with Community Alliance's mission and purpose in some way and made available at no charge, e.g. provide meeting space for mental health support groups, Metro Area Continuum of Care for the Homeless.

How often is that portion of the facility/building used by those entities?

na

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: Community Alliance, Inc.	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Community Alliance, Inc.	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 4001 Leavenworth Street	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 2394710000
City: Omaha; State: NE; Zip Code: 68105	Contact Name: Carole Boye	Phone Number: 402-341-5128

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Jon Breuning	Chair	17607 Douglas Cir, Omaha, NE 68118
Lorie Lewis	Sec-Treasurer	321 Lakehurst Dr., Waterloo, NE 68069
Carole Boye	President & CEO	4001 Leavenworth Street

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lot 4, Block2, Thornburg Place

RECEIVED
JUN 27 2016
DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☒ Charitable ☐ ~~Cemetery~~

Give a detailed description of the use of the property:

This property was acquired and will be used solely by Community Alliance, a non-profit mental health agency, for purposes related to providing educational and rehabilitation services for persons with serious mental illness. The property is being used for expanded parking and operational space for the agency's current rehabilitation and administrative programs located across the street at 4001 Leavenworth Street. Construction has begun.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Carole Boye — Authorized Signature; President & CEO — Title; 6-27-2016 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denial

COMMENTS:

▶ Diane L. Battista — Signature of County Assessor; Assessor / Register of Deeds; By; Date 7/7/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved
☐ Approval of a Portion
☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 826 S. 41 Street Lot 4, Block 2, Thornburg Place

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

na

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

na

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☑ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☑ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☐ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

☐ Full-time? ☐ Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

☐ YES ☐ NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

☐ YES ☐ NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? ☐ YES ☐ NO

Does a member of the organization have an office in the dwelling? ☐ YES ☐ NO

Is rent charged, and if so, how much? ☐ NO ☐ YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? ☐ YES ☐ NO

Is it used for low-income housing? ☐ YES ☐ NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? ☐ YES ☐ NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? ☐ Tenant ☐ Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

☐ YES ☐ NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? ☐ YES ☐ NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☐ YES ☐ NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☐ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☐ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

☑ YES ☐ NO

Describe the property.

Property used to provide parking as part of Community Alliance's educational and rehabilitation services for persons with serious mental illness at its program and administrative facility across the street at 4001 Leavenworth.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

na

Is the use of the building by other entities continuous or occasional?

☐ Continuous ☐ Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

na

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

na

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

no

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

no

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Building/property operated solely in support of our nonprofit mission, not for individual gain or profit. Cost of operation considered part of our overall, programmatic cost of providing mental health services and does not generate revenue.

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

Ifthe rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

☐ Tenants ☐ Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

☐ YES ☐ NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

☐ YES ☐ NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

☐ YES ☐ NO

Does the facility have an operational profit after expenses? ☐ YES ☐ NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

☐ YES ☐ NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? ☐ YES ☐ NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? ☐ YES ☐ NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? ☐ YES ☐ NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Property acquired to be used as part of Community Alliance's group & individualized instruction for persons with serious mental illness at its program facility across the street, e.g. mental health & wellness, vocational education, personal & community living skills, personal safety, etc

Are those courses taught year-round? ☑ YES ☐ NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Provides additional parking for persons with serious mental illness participating in the classes and instruction across the street at Community Alliance program facility which is currently exempt.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

Any occasional use of the building by other groups is connected with Community Alliance's mission and purpose in some way and made available at no charge, e.g. provide meeting space for mental health support groups, Metro Area Continuum of Care for the Homeless.

How often is that portion of the facility/building used by those entities?

na

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

☐ YES ☐ NO

If so, has that curriculum been approved by any federal, state or local agency?

☐ YES ☐ NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

☐ YES ☐ NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

☐ YES ☐ NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

☐ YES ☐ NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

☐ YES ☐ NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

☐ YES ☐ NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

☐ YES ☐ NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

☐ Hospital/Medical Facility ☐ Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

☐ YES ☐ NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

☐ YES ☐ NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

☐ YES ☐ NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

☐ YES ☐ NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

☐ YES ☐ NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

☐ YES ☐ NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

☐ YES ☐ NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

If the "Submit Form" button does not work, right click and choose "Save As". Save your application to your desktop as "2016 Exemption - "Your Organization Name". Email your application as an attachment to exemptions@douglascounty-ne.gov.

If you are unable to email your application/questionnaire, click on the "PRINT" button and mail or deliver your documents to:

Douglas County Assessor/Register of Deeds
1819 Farnam St. - 4th Floor
Omaha, NE 68183

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
VOCATIONAL DEVELOPMENT CENTER	Douglas	2016

Name of Owner of Property	State Where Incorporated
VOCATIONAL DEVELOPMENT CENTER	IA

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
612 S MAIN ST	$ 125000	2328995294

City	State	Zip Code	Contact Name	Phone Number
COUNCIL BLUFFS	IA	51503	Terry Howell	712-328-2638

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
See attached list	See attached list	See attached list

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

TURNBRIDGE LOT 148 BLOCK 0 IRREG

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

See attached list.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Steve Hodapp (Authorized Signature) CEO (Title) 11/4/2015 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 12/7/2015 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat . §§ 77-202.01 and 77-202.04

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Vocational Development Center, Inc.

List of Officers and Directors

Name	Position	Address, City, State, Zip Code	Phone #
Christine Gochenour	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Barb Walsh	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Terri Amaral	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Linda Steensland	Vice Chairperson	612 S Main, Council Bluffs, IA 51503	712-328-2638
Ron Dickinson	Treasurer	612 S Main, Council Bluffs, IA 51503	712-328-2638
Cindy Owen	Chairperson	612 S Main, Council Bluffs, IA 51503	712-328-2638
Jan McGee	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Laurie Thies	Secretary	612 S Main, Council Bluffs, IA 51503	712-328-2638
Kim Holtorff	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Amy Carter	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Cheryl Henkenius	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Emily Zach	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638

Give a detailed description of use of the property

100% of the real and personal property is used for our tax exempt purpose to provide assisted day services for persons with developmental disabilities under a sonrtact with the NEDHHS. The services include instruction in daily living skills, educational activities, community outings and vocational training. In addition, physical, speech and occupational therapies are provided.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 7404 N 87 ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [x] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

This property is used to provide assisted day services for persons with developmental disabilities under a contract with NEDHHS. The services include instruction in daily living skills, educational activities, community outings and vocational training.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ $ 650 Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

n/a

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Property improvements and additional maintenance.

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 7404 N 87 ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [ ] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [x] MULTI-FAMILY
- [ ] DAYCARE
- [ ] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

This property is used to provide assisted day services for persons with developmental disabilities under a contract with NEDHHS. The services include instruction in daily living skills, educational activities, community outings and vocational training.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ $ 650 Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

n/a

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Property improvements and additional maintenance.

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Nebraska Net Book Value Personal Property Schedule

- **Attach as many schedules as necessary to your Nebraska Personal Property Return.**
- **Retain a copy for your records.**

Name on Nebraska Personal Property Return	For Tax Year
Vocational Development Center	2016

Type of Property
(Check Only One of the Boxes)

1 ☐ **Commercial and Industrial Property** 2 ☐ **Agricultural Machinery and Equipment**

You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.

(A) Item Name/Description	(B) Year Acquired	(C) Number of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
Desks	2013	1	$ 251	7	55.13%	$ 138
Filing Cabinet	2013	1	209	7	55.13%	115
Computers	2013	1	551	7	55.13%	304
Monitor	2013	1	231	7	55.13%	127
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
					0.00%	0
Total this page (if more than one schedule is used, total each page separately). Enter the total of all pages on line 1 or line 2, as appropriate, on the Nebraska Personal Property Return . .						$ $685

Schedule Number 1 of 1

Table 1 — Nebraska Net Book Depreciation Factors

Year	Recovery Period in Years					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	0.00	24.99	42.88	56.81	69.25	76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13	30.59	50.19	60.29
8			0.00	21.85	44.29	55.77
9				13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12					20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00

Table 2 — Recovery Periods

(Equivalent to the Federal "Modified Accelerated Cost Recovery System" [MACRS])

Part A	Personal Property Used in All Business Activities, Without Regard to the Type of Business	Recovery Period
	Office furniture, fixtures, and equipment (telephones, communication equipment)	7
	Information systems, computers and peripheral equipment, calculators, typewriters, adding machines, copiers, duplicating equipment	5
Transportation:		
	Light and heavy general purpose trucks and cars (unlicensed)	5
	Trailers and trailer-mounted containers	5
	Airplanes and helicopters not used for commercial or contract carrying of passengers or freight	5
	Railroad cars and locomotives not owned by railroad transportation companies	7
	Water transportation vessels, barges, etc.	10
Part B	**Other Personal Property Used in the Following Business Activities**	
Agricultural:		
	Agricultural machinery and equipment, including irrigation equipment	7
Cable Television:		
	Subscriber connection and distribution systems	7
	Program origination	5
	Service and test	5
	Microwave systems	5
Construction:		
	Assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers, and others except railroads	5
Distributive Trades and Services:		
	Wholesale and retail trades, and personal and professional services	5
Manufacturing:		
	Grain and grain mill products	10
	Sugar and sugar products	10
	Vegetable oils and vegetable oil products	10
	Other food and beverages	7
	Yarn, thread, woven products, and nonwoven fabrics	7
	Wood products and furniture	7

Table 2 (continued)

	Recovery Period
Manufacturing (continued):	
Printing, publishing, and allied materials	7
Rubber products and finished plastic products	7
Leather and leather products	7
Glass products	7
Stone and clay products	7
Primary nonferrous metals	7
Foundry, steel mill, and fabricated metal products	7
Electrical and nonelectrical machinery and other mechanical products	7
Manufacture of motor vehicles	7
Manufacture of aerospace products	7
Manufacture of athletic, jewelry, and other goods	7
Sawmill equipment in permanent sawmills	7
Sawmill equipment in temporary facility	5
Knitted goods and textured yarns	5
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical and dental supplies	5
Apparel and other finished products	5
Special tools and devices for food and beverages, rubber products, finished plastic products, glass products, fabricated metal products, and manufacture of motor vehicles	3
Miscellaneous:	
Electric utility transmission and distribution plant	20
Waste reduction and resource recovery plants	7
Furniture and appliances used in rental property	7
Oil and Mineral:	
Mining – assets used in mining and quarry (for example, sand, gravel, stone, etc.)	7
Exploration for and production of petroleum and natural gas, including gathering pipelines and related storage facilities, compression or pumping equipment	7
Drilling onshore oil and gas wells	5
Recreation:	
Assets used in provision of entertainment for fee (for example, bowling alleys, billiard and pool halls, theaters, miniature golf courses, etc.)	7
Theme and amusement parks	7
Telephone Communications and Radio and Television Broadcasting:	
Cable and long-line systems (transmission lines)	20
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.)	15
Telephone central office equipment (central office switching equipment)	10
Telephone station equipment	7
Computer-based telephone central office switching equipment (function are those of a computer or peripheral equipment used in its capacity as telephone central office equipment)	5
Radio and television broadcasting (except transmission towers)	5
Telegraph And Satellite Communications:	
Central office control facilities (switching and monitoring signals)	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers)	7
Computerized switching, channeling, and associated equipment	7
Satellite ground segment property	7
Equipment installed on customer premises	7
Support equipment	7
Headend	7

Once you have completed the Schedule 1, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 PP Schedule 1 - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

Vocational Development Center, Inc.

List of Officers and Directors

Name	Position	Address, City, State, Zip Code	Phone #
Christine Gochenour	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Barb Walsh	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Terri Amaral	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Linda Steensland	Vice Chairperson	612 S Main, Council Bluffs, IA 51503	712-328-2638
Ron Dickinson	Treasurer	612 S Main, Council Bluffs, IA 51503	712-328-2638
Cindy Owen	Chairperson	612 S Main, Council Bluffs, IA 51503	712-328-2638
Jan McGee	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Laurie Thies	Secretary	612 S Main, Council Bluffs, IA 51503	712-328-2638
Kim Holtorff	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Amy Carter	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Cheryl Henkenius	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638
Emily Zach	Director	612 S Main, Council Bluffs, IA 51503	712-328-2638

Give a detailed description of use of the property

100% of the real and personal property is used for our tax exempt purpose to provide assisted day services for persons with developmental disabilities under a sonrtact with the NEDHHS. The services include instruction in daily living skills, educational activities, community outings and vocational training. In addition, physical, speech and occupational therapies are provided.

Sign up for 'The Voice' Newsletter Your email address.. Click Here

About Us

About Us

VODEC was started in 1968 when a group of parents, teachers, and elected officials banded together to create a community-based employment program for their loved ones with intellectual disabilities. Since that day, more families have joined VODEC helping us to create many programs that serve hundreds of families in the Midwest.

VODEC provides day programs, employment programs, and residential programs.

Accreditations:

Sign up for 'The Voice' Newsletter Your email address.. Click Here

We are certified by the **Nebraska Department of Health and Human Services** to provide the following services to individuals with developmental disabilities: Employment Services including;Vocational Planning Services, Integrated Community Employment Services, Workstation Services, Pre vocational Workshop, and Residential Services including;In-Home Residential Services, Companion Home Services, Extended Family Home Services.

We are certified by the **Iowa Medicaid Enterprise** to provide the following services to individuals with intellectual disabilities: Employment Services including; Pre vocational and Supported Employment Services, Ongoing Support to Maintain Employment Services, Day Habilitation Services and Residential Services including;Community Support Services for individuals, three-bed and four-bed settings and Host Homes Services. Our Residential Services may be provided on a hourly or daily basis.

In Iowa we are also funded to provide **Habilitation Services** including Pre vocational, Comprehensive Community Support Services, and Day Habilitation. Additionally we are certified by Iowa Medicaid Enterprise to provide the following services to individuals with brain injuries: Comprehensive Community Support Services and On going Support to Maintain Employment.

Additionally in Iowa we are certificated to provide services under the **Brain Injury Waiver**. These services included Supported Community Living and Support Employment.

We also provide services for many school districts in the Omaha/Council Bluffs metro and surrounding communities. We are certified by the Nebraska Department of Education to provide vocational services. We have agreements with several area school districts including Omaha Public Schools District and Council Bluffs Community Schools District.

Sign up for 'The Voice' Newsletter Your email address.. Click Here

We have accreditation from the Commission on Accreditation of Rehabilitation Facilities (CARF) for Community Employment Services, Organizational Employment services and Community Integration.

Affiliations:

VODEC is proud of the business and association relationships we have in the communities we serve. These are some of the organizations to which we belong.

Sign up for 'The Voice' Newsletter Your email address.. Click Here

Notice of Privacy Practices

HIPAA Privacy Practices Summary

Winter Weather Procedures Website Version 1-10-14

Search OK

Recent Posts

- Protected: *Demo* Back Safety and Lifting
- Protected: Test Exam
- Reaction to Iowa's Medicare Modernization fee concerns
- Host Homes & Extended Family Homes
- One size does not fit all

Upcoming Events

There are no upcoming events.

View Calendar (http://www.vodec.org/news-events/)

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- Residential Services

Residential Services

Sign up for 'The Voice' Newsletter Your email address.. Click Here

What are Residential Services?

VODEC's Residential Program is designed to provide skill and supports leading to living in the community as independently as possible.

Residential Activities

Individuals who participate in VODEC's residential programs enjoy a wide range of community based activities. The activities include, but are not limited to: weekend trips to other nearby cities, camping, fishing, movies, dining at local restaurants, attending summer festivals and concerts, barbeques and picnics, participating in sporting leagues including Special Olympics, and many other activities. Individuals enjoy these activities in the company of their friends or one-on-one with a VODEC staff member. VODEC staff members also support individuals in their homes by assisting and teaching individuals how to cook healthy and scrumptious meals, live in a clean and safe home, do laundry, shop within a budget, meet new friends, find interesting and active hobbies or other leisure activities, learn interpersonal and social skills (including stranger danger,

learning appropriate boundaries, strategic thinking, creativity, and problem solving skills).

How often are Services Available?

For individuals who only need minimum support, staff are available as need for shopping, doctor's appointments, and social and leisure activities.

For individuals who need assistance at all times, staff will be available at all times. In some cases this means that more than one staff member is on duty in a individual's home, similar to a group home setting.

Where are Services Provided?

All of our residential programs take place in the individual's home. Even in settings where staff is available at all times (sometimes referred to as groups homes) the individual and their roommates or their legal representative is the lease holder or owner of the home. This service model addresses our core mission of helping individu reach full potential.

Sign up for 'The Voice' Newsletter Your email address.. Click Here

Services?

To enroll in our Residential Services, please contact the Services Development Office at 712-328-2638 or via email at daryn@vodec.org or to apply to receive services from VODEC in Iowa please click here to fill out our application. In Nebraska please contact your Service Coordinator.

1

Search OK

Recent Posts

- Protected: *Demo* Back Safety and Lifting
- Protected: Test Exam
- Reaction to Iowa's Medicare Modernization fee concerns
- Host Homes & Extended Family Homes
- One size does not fit all

Upcoming Events

There are no upcoming events.

View Calendar (http://www.vodec.org/news-events/)

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Sign up for 'The Voice' Newsletter Your email address.. Click Here

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
CHILDREN'S HOSPITAL & MEDICAL CENTER c/o FINANCE	DOUGLAS	2016

Name of Owner of Property	State Where Incorporated
CHILDREN'S HOSPITAL & MEDICA CENTER	NE

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
8200 DODGE ST	$ 198,700.00	3678000024

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68114	TAMMY HALL	4029556784

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

WEST DODGE LOT: 000006 BLOCK: 00003 -EX S 15 FT - W 50 FT 50 X 112.4

8514 CASS ST OMAHA NE 68114

RECEIVED 2016 MAR -9 PM 12:52 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

FUTURE SITE WILL BE USED FOR ADMINISTRATIVE OFFICES FOR FINANCE, PATIENT ACCOUNTS & BILLING

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Authorized Signature _____ Title VP FINANCE Date 3/9/16

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: Diane L. Battista

▶ Assessor / Register of Deeds Signature of County Assessor _____ Date 7/7/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Authorized by Neb. Rev. Stat. §§ 77-202.01 and 77-202.04

REAL PROPERTY TAX STATEMENT

DOUGLAS COUNTY, NEBRASKA
John W. Ewing, Jr., Treasurer
FOR CALENDAR YEAR **2015** - DUE DECEMBER 31, **2015**

IF TAXES ARE PAID BY
FINANCIAL COMPANY
** DO NOT PAY THIS NOTICE **

PARCEL NUMBER 3678 0000 24

PROPERTY ADDRESS 8514 CASS ST 68114

LEGAL DESCRIPTION
WEST DODGE
LOT: 000006 BLOCK: 00003
-EX S 15 FT - W 50 FT
50 X 112.4

CHILDRENS HOSPITAL MEDICAL CE
8200 DODGE ST
OMAHA NE 68114

	VALUE	TAX
PROPERTY ASSESSMENT	198,700	4,513.02
LESS STATE TAX CREDIT		186.96
LESS HOMESTEAD EXEMPT	0	
NET TOTALS	198,700	4,326.06

TAX DISTRICT 6600

TAXING UNIT	TAX RATE	PREVIOUS TAX	TAX AMOUNT
CC-BLDG	.00077	5.33	1.53
CC-BLDG BOND	.01423	25.20	28.27
COUNTY	.27273	554.90	541.91
COUNTY BOND	.00786	16.10	15.62
SCHOOLS	.20594	423.88	409.21
SCHOOLS BOND	.11469	236.05	227.90
ESU 003	.01500	30.53	29.80
METR CO	.09500	193.33	188.77
OMAHA	.27197	553.46	540.40
OMAHA BOND	.21725	442.10	431.68
N.R.D.	.03045	49.92	60.50
N.R.D. BOND	.00759	16.75	15.08
O.T.A.	.05154	107.25	102.41
LCCOML	.95000	1,933.25	1,887.65
LCCAPOP	.01625	20.35	32.29
STATE TAX CREDIT		-145.58	-186.96
NET TOTALS:	2.27127	4,462.82	4,326.06

Pay Online!
www.dctreasurer.org
SPECIAL MESSAGE

NEW OWNER STATEMENT

RETAIN THIS SECTION FOR YOUR RECORDS

John W. Ewing, Jr., Treasurer ~ PO Box 2855 ~ Omaha, NE 68103-2855 ~ (402) 444-7103 ~ www.dctreasurer.org

2ND HALF TAXES ARE NOW DUE

AFTER JULY 31, 2016 PAYMENT MUST INCLUDE INTEREST
MAKE CHECKS PAYABLE TO THE DOUGLAS COUNTY TREASURER

PARCEL NUMBER 3678 0000 24

PROPERTY ADDRESS 8514 CASS ST 68114

MAILING ADDRESS 8200 DODGE ST

CHILDRENS HOSPITAL MEDICAL CE
8200 DODGE ST
OMAHA NE 68114

WHOLE YEAR 4,326.06
2ND HALF: 2,163.03

SPECIAL MESSAGE:

Permissive Exemption Application Questionnaire

Building/Parcel Address: 8514 CASS ST OMAHA NE 68114

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☐ YES ☑ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☑ YES ☐ NO

Please describe the nature of the instrument.

Real Estate transfer was through a title company. (see attached)

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Legal title will occur once the land and building are developed

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☑ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☑ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☐ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? ☐ YES ☑ NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

No

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

No

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

Yes. Office building to hold administrative offices for Finance, Patient Accounts and Billing. Estimated completion of project October, 2016.

What steps has the organization taken to add that improvement?

Lanoha Construction has been contracted to build to suit on this land.

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Yes. Began November, 2015. Estimated finish date October, 2016.

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Yes. Lanoha Construction sub-contracted Alley Poyner Macchietto Architecture

Return to Improvement Types

Nebraska Department of **REVENUE**

Real Estate Transfer Statement

• To be filed with the Register of Deeds. • Read instructions on reverse side.
• If additional space is needed, add an attachment and identify the item.

FORM 521

The deed will not be recorded unless this statement is signed and Items 1-25 are accurately completed.

1 County Name

2 County Number: Select County & County Number

3 Date of Sale/Transfer: Mo. ____ Day ____ Yr. ____

4 Date of Deed: Mo. ____ Day ____ Yr. ____

5 Grantor's Name, Address, and Telephone (Please Print)

Grantor's Name (Seller): Gary L. Kudym

Street or Other Mailing Address: 20550 Highway 370

City: Gretna State: NE Zip Code:

Telephone Number:

Email Address:

6 Grantee's Name, Address, and Telephone (Please Print)

Grantee's Name (Buyer): Children's Hospital & Medical Center

Street or Other Mailing Address: 8200 Dodge Street

City: Omaha State: NE Zip Code: 68114

Telephone Number:

Is the grantee a 501(c)(3) organization? ☐ Yes ☐ No
If Yes, is the grantee a 509(a) foundation? ☐ Yes ☐ No

Email Address:

7 Property Classification Number. Check one box in categories A and B. Check C if property is also a mobile home.

(A) Status	(B) Property Type				(C)
☑ Improved	☐ Single Family	☐ Industrial	☐ Mineral Interests-Nonproducing	☐ State Assessed	☐ Mobile Home
☐ Unimproved	☐ Multi-Family	☐ Agricultural	☐ Mineral Interests-Producing	☐ Exempt	
☐ IOLL	☑ Commercial	☐ Recreational			

8 Type of Deed
☐ Bill of Sale ☐ Conservator ☐ Distribution ☐ Land Contract/Memo ☐ Partition ☐ Sheriff ☐ Other ____
☐ Cemetery ☐ Corrective ☐ Easement ☐ Lease ☐ Personal Rep. ☐ Trust/Trustee
☐ Death Certificate – Transfer on Death ☐ Executor ☐ Mineral ☐ Quit Claim ☑ Warranty

9 Was the property purchased as part of an IRS like-kind exchange? (I.R.C. § 1031 Exchange)
☐ Yes ☑ No

10 Type of Transfer
☐ Distribution ☐ Foreclosure ☐ Irrevocable Trust ☐ Revocable Trust ☐ Transfer on Death
☐ Auction ☐ Easement ☐ Gift ☐ Life Estate ☐ Sale ☐ Trustee to Beneficiary
☐ Court Decree ☐ Exchange ☐ Grantor Trust ☐ Partition ☐ Satisfaction of Contract ☐ Other (Explain) ____

11 Was ownership transferred in full? (If No, explain the division.)
☑ Yes ☐ No ____

12 Was real estate purchased for same use? (If No, state the intended use.)
☑ Yes ☐ No ____

13 Was the transfer between relatives, or if to a trustee, are the trustor and beneficiary relatives? (If Yes, check the appropriate box.)
☐ Yes ☑ No ☐ Aunt or Uncle to Niece or Nephew ☐ Family Corp., Partnership, or LLC ☐ Self ☐ Other ____
☐ Brothers and Sisters ☐ Grandparents and Grandchild ☐ Spouse
☐ Ex-spouse ☐ Parents and Child ☐ Step-parent and Step-child

14 What is the current market value of the real property?
$200,000

15 Was the mortgage assumed? (If Yes, state the amount and interest rate.)
☐ Yes ☑ No $ ____ ____ %

16 Does this conveyance divide a current parcel of land?
☐ Yes ☑ No

17 Was transfer through a real estate agent or a title company? (If Yes, include the name of the agent or title company contact.)
☑ Yes World Group LLC ☐ No

18 Address of Property
8514 Cass Street, Omaha, NE 68114

18a ☐ No address assigned 18b ☐ Vacant land

19 Name and Address of Person to Whom the Tax Statement Should be Sent

20 Legal Description

The West 50 feet of Lot b, Block 3, in West Dodge, an Addition to the City of Omaha, as surveyed, platted and recorded in Douglas County, Nebraska

21 If agricultural, list total number of acres ____.

22 Total purchase price, including any liabilities assumed	22	$ 200,000.00
23 Was non-real property included in the purchase? ☐ Yes ☑ No (If Yes, enter dollar amount and attach itemized list.)	23	$ 0.00
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	24	$ 200,000.00

25 If this transfer is exempt from the documentary stamp tax, list the exemption number ____.

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete, and correct, and that I am duly authorized to sign this statement.

sign here

Children's Hospital & Medical Center
Print or Type Name of Grantee or Authorized Representative — Phone Number

Signature of Grantee or Authorized Representative — Title — Date

Register of Deed's Use Only			For Dept. Use Only
26 Date Deed Recorded Mo. ____ Day ____ Yr. ____	27 Value of Stamp or Exempt Number $	28 Recording Data	

Authorized by Neb. Rev. Stat. §§ 76-214, 77-1327(2)

Grantee—Retain a copy of this document for your records.

7/7/2016 - Old houses removed - construction of new bldgs ongoing

new barbaty framed & construction to be finished in fall

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization: CHILDREN'S HOSPITAL & MEDICAL CENTER	County Name: DOUGLAS	Tax Year: 2016
Name of Owner of Property: CHILDREN'S HOSPITAL & MEDICAL CENTER	State Where Incorporated: NE	
Street or Other Mailing Address of Applicant: 8200 DODGE ST	Total Actual Value of Real and Personal Property: $ 179,300.00	Parcel ID Number: 3679 0000 24
City: OMAHA / State: NE / Zip Code: 68114	Contact Name: TAMMY HALL	Phone Number: 402-955-6786

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

WEST DODGE LOT: 000006 BLOCK: 00003 E 50 W 100 FT 50 X 127.4

(8506 CASS ST OMAHA NE 68114)

RECEIVED 2016 JAN 22 PM 12: 4 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

FUTURE SITE WILL BE USED FOR ADMINISTRATIVE OFFICES FOR FINANCE, PATIENT ACCOUNTS & BILLING

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Authorized Signature _____ Title: VP FINANCE Date: 1/22/16

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: Diane L. Battiato Assessor / Register of Deeds by mff

▶ Signature of County Assessor _____ Date 1/7/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

REAL PROPERTY TAX STATEMENT

DOUGLAS COUNTY, NEBRASKA
John W. Ewing, Jr., Treasurer
FOR CALENDAR YEAR **2015** - DUE DECEMBER 31, **2015**

IF TAXES ARE PAID BY
FINANCIAL COMPANY
** DO NOT PAY THIS NOTICE **

PARCEL NUMBER	PROPERTY ADDRESS	LEGAL DESCRIPTION
3679 0000 24	8506 CASS ST 68114	WEST DODGE LOT: 000006 BLOCK: 00003 E 50 W 100 FT 50 X 127.4

CHILDRENS HOSPITAL AND MED CTR
8200 DODGE ST
OMAHA NE 68114

	VALUE	TAX
PROPERTY ASSESSMENT	179,300	4,072.40
LESS STATE TAX CREDIT		168.70
LESS HOMESTEAD EXEMPT	0	
NET TOTALS	179,300	3,903.70

TAX DISTRICT 6600

TAXING UNIT	TAX RATE	PREVIOUS TAX	TAX AMOUNT
CC-BLDG	.00077	3.52	1.38
CC-BLDG BOND	.01423	16.63	25.51
COUNTY	.27273	366.21	489.01
COUNTY BOND	.00786	10.62	14.09
SCHOOLS	.20594	279.74	369.26
SCHOOLS BOND	.11469	155.78	205.65
ESU 003	.01500	20.15	26.89
METR CO	.09500	127.59	170.34
OMAHA	.27197	365.25	487.64
OMAHA BOND	.21725	291.77	389.53
N.R.D.	.03045	32.95	54.59
N.R.D. BOND	.00759	11.05	13.61
O.T.A.	.05154	70.78	92.41
LCCOML	.95000	1,275.85	1,703.35
LCCAPOP	.01625	13.43	29.14
STATE TAX CREDIT		-96.08	-168.70
NET TOTALS:	2.27127	2,945.24	3,903.70

Pay Online!
www.dctreasurer.org
SPECIAL MESSAGE

NEW OWNER STATEMENT

RETAIN THIS SECTION FOR YOUR RECORDS

John W. Ewing, Jr., Treasurer ~ PO Box 2855 ~ Omaha, NE 68103-2855 ~ (402) 444-7103 ~ www.dctreasurer.org

2ND HALF TAXES ARE NOW DUE

AFTER JULY 31, 2016 PAYMENT MUST INCLUDE INTEREST
MAKE CHECKS PAYABLE TO THE DOUGLAS COUNTY TREASURER

PARCEL NUMBER	PROPERTY ADDRESS	MAILING ADDRESS
3679 0000 24	8506 CASS ST 68114	8200 DODGE ST

CHILDRENS HOSPITAL AND MED CTR
8200 DODGE ST
OMAHA NE 68114

WHOLE YEAR 3,903.70
2ND HALF: 1,951.85

SPECIAL MESSAGE:

7/7/2016 - Old homes removed - construction of new bldgs ongoing

new building framed & construction to be finished in fall

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
CHILDREN'S HOSPITAL & MEDICAL CENTER	DOUGLAS	2016

Name of Owner of Property	State Where Incorporated
CHILDREN'S HOSPITAL & MEDICAL CENTER	NE

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
8200 DODGE ST	$ 105,800.00	3680 0000 24

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68114	TAMMY HALL	402-955-6786

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
SEE ATTACHED		

RECEIVED 2016 JAN 22 PM 12:41 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

WEST DODGE LOT: 000006 BLOCK: 00003 E 50 W 150 FT 50 X 127.4

(8504 CASS ST OMAHA NE 68114)

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

FUTURE SITE WILL BE USED FOR ADMINISTRATIVE OFFICES FOR FINANCE, PATIENT ACCOUNTS & BILLING

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Authorized Signature _____ Title: VP FINANCE Date: 1/22/16

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denial

COMMENTS: _____

Diane L. Battiste

▶ Signature of County Assessor: Assessor / Register of Deeds by MJJ Date: 7/7/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

REAL PROPERTY TAX STATEMENT

DOUGLAS COUNTY, NEBRASKA
John W. Ewing, Jr., Treasurer
FOR CALENDAR YEAR **2015** - DUE DECEMBER 31, **2015**

IF TAXES ARE PAID BY
FINANCIAL COMPANY
** DO NOT PAY THIS NOTICE **

PARCEL NUMBER	PROPERTY ADDRESS	LEGAL DESCRIPTION
3680 0000 24	8504 CASS ST 68114	WEST DODGE LOT: 000006 BLOCK: 00003 E 50 W 150 FT 50 X 127.4

CHILDRENS HOSPITAL AND MED CTR
8200 DODGE ST
OMAHA NE 68114

	VALUE	TAX
PROPERTY ASSESSMENT	105,800	2,403.00
LESS STATE TAX CREDIT		99.54
LESS HOMESTEAD EXEMPT	0	
NET TOTALS	105,800	2,303.46

TAX DISTRICT 6600

TAXING UNIT	TAX RATE	PREVIOUS TAX	TAX AMOUNT
CC-BLDG	.00077	3.44	.81
CC-BLDG BOND	.01423	16.26	15.06
COUNTY	.27273	358.02	288.54
COUNTY BOND	.00786	10.39	8.32
SCHOOLS	.20594	273.49	217.89
SCHOOLS BOND	.11469	152.30	121.34
ESU 003	.01500	19.70	15.87
METR CO	.09500	124.74	100.51
OMAHA	.27197	357.10	287.74
OMAHA BOND	.21725	285.25	229.85
N.R.D.	.03045	32.20	32.22
N.R.D. BOND	.00759	10.81	8.03
O.T.A.	.05154	69.20	54.53
LCCOML	.95000	1,247.35	1,005.10
LCCAPOP	.01625	13.13	17.19
STATE TAX CREDIT		-93.92	-99.54
NET TOTALS:	2.27127	2,879.46	2,303.46

Pay Online!
www.dctreasurer.org
SPECIAL MESSAGE

NEW OWNER STATEMENT

RETAIN THIS SECTION FOR YOUR RECORDS

John W. Ewing, Jr., Treasurer ~ PO Box 2855 ~ Omaha, NE 68103-2855 ~ (402) 444-7103 ~ www.dctreasurer.org

2ND HALF TAXES ARE NOW DUE

AFTER JULY 31, 2016 PAYMENT MUST INCLUDE INTEREST
MAKE CHECKS PAYABLE TO THE DOUGLAS COUNTY TREASURER

PARCEL NUMBER	PROPERTY ADDRESS	MAILING ADDRESS
3680 0000 24	8504 CASS ST 68114	8200 DODGE ST

CHILDRENS HOSPITAL AND MED CTR
8200 DODGE ST
OMAHA NE 68114

WHOLE YEAR 2,303.46
2ND HALF: 1,151.73

SPECIAL MESSAGE:

7/7/2016 - Old houses removed - construction of new bldgs ongoing

new building framed & construction to be finished in fall

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read Instructions on reverse side.

FORM **451**

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

Name of Organization: Pacific Hills Lutheran Church	County Name: Douglas	Tax Year: 2016
Name of Owner of Property: Pacific Hills Lutheran Church	State Where Incorporated: Nebraska	
Street or Other Mailing Address of Applicant: 1110 S. 90th Street	Total Actual Value of Real and Personal Property: $	Parcel ID Number: 2522800000
City: Omaha; State: NE; Zip Code: 68124	Contact Name:	Phone Number:

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
See Exhibit A		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

WEST PACIFIC HILLS LOT 4 BLOCK 7 100 X 200

RECEIVED DEC 30 2015 DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

See Exhibit B

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ K D Brashear (Authorized Signature) Counsel (Title) 12/30/15 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

X Approval

Approval of a Portion

Denial

COMMENTS: Diane L. Battista

▶ Assessor / Register of Deeds

Signature of County Assessor — Date 1/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

▶ Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Permissive Exemption Application Questionnaire

Building/Parcel Address: 1124 S. 90th St. Omaha, NE 68124

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

See Exhibit B

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☐ YES ☑ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Pacific Hills Lutheran Church

Directors and Officers

Position	Name and Address
President	Paul Karl 14204 Kelly Drive Bellevue, NE 68123
Secretary	Dan Irvin 12441 Westwood Lane Omaha, NE 68144
Treasurer	Dan Swan 19341 G Street Omaha, NE 68135
Director	John Thomas 1306 N. 150th Street Omaha, NE 68154
Director	Dan Irvin 12441 Westwood Lane Omaha, NE 68144
Director	Dave Hiihne 18305 Van Camp Drive Omaha, NE 68154
Director	William Wagner 1411 N. 133rd Street Omaha, NE 68154
Director	Esther Scarpello 12928 Corby Street Omaha, NE 68164
Director	Paul Karl 14204 Kelly Drive Bellevue, NE 68123

Exhibit A

Director	James Mueller 3721 S. 92nd Street Omaha, NE 68124
Director	John Wilshusen 15368 Lake Circle Omaha, NE 68116
Director	Marilyn Wegehaupt 12218 Crawford Circle Omaha,NE 68133
Director	Dennis Grindle 18009 Pierce Plaza Omaha, NE 68130
Director	Daniel Moore 2513 N. 112th Street Omaha, NE 68154
Director	Lindsey Moore 2513 N. 112th Street Omaha, NE 68154
Director	Kathy Stokes 1305 N. 88th Street Omaha, NE68114
Director	Dan Swan 19341 G Street Omaha, NE 68135
Director	Robert Glissmann 7708 Hartman Avenue Omaha, NE 68134

Exhibit A

Form 451 Exemption Application
Parcel No. 2522800000

DESCRIPTION OF PROPERTY USE

The subject property is owned by Pacific Hills Lutheran Church (PHLC) and is used for its religious activities. The property includes a building that is used by PHLC to conduct its ministry program for students attending colleges and universities in the greater Omaha metropolitan area. These ministry programs and activities include planning meetings, Bible studies, social ministry events, and fellowship activities.

Exhibit B

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
Pacific Hills Lutheran Church	Douglas	2016

Name of Owner of Property	State Where Incorporated
Pacific Hills Lutheran Church	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
1110 S. 90th Street	$	2522860000

City	State	Zip Code	Contact Name	Phone Number
Omaha	NE	68124		

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☒ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
See Exhibit A		

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

WEST PACIFIC HILLS LOT 10 BLOCK 7 -EX TRIA NE COR- LT 1 & ALL LTS 2-3 & 9 & 10 - EX TRIA NW COR-

RECEIVED
DEC 30 2015
DOUGLAS COUNTY ASSESSOR/ REGISTER OF DEEDS

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

See Exhibit B

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here [signature] Authorized Signature — Counsel Title — 12/30/15 Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

Approval of a Portion

Denial

COMMENTS:

Diane L. Battista
Assessor / Register of Deeds
Signature of County Assessor

Date 1/8/2016

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved

☐ Approval of a Portion

☐ Denied

COMMENTS: _____

Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

CLICK HERE TO ADVANCE TO THE QUESTIONNAIRE

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A, must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 1110 S. 90th St. Omaha, NE 68124

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

☑ YES ☐ NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

☐ YES ☐ NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

☐ YES ☐ NO

Please provide:

Name of Property Owner

Lease Terms

Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- ☐ UNIMPROVED LOTS (LAND)
- ☐ COMMERCIAL
- ☐ HOUSING FOR THE ELDERLY
- ☐ HOSPITAL/MEDICAL FACILITIES
- ☑ RELIGIOUS
- ☐ EDUCATIONAL
- ☐ SINGLE-FAMILY RESIDENCES
- ☐ MULTI-FAMILY
- ☐ DAYCARE
- ☐ FACILITIES RETAIL
- ☐ FRATERNAL ORG/UNION HALL

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? ☑ YES ☐ NO

Please describe the services/activities and how often they occur.

See Exhibit B

When not being used for religious services/activities, is the building used for other purposes?

☐ YES ☑ NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

☑ YES ☐ NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

See Exhibit B

Is there a parsonage on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? ☐ YES ☑ NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Pacific Hills Lutheran Church

Directors and Officers

Position	Name and Address
President	Paul Karl 14204 Kelly Drive Bellevue, NE 68123
Secretary	Dan Irvin 12441 Westwood Lane Omaha, NE 68144
Treasurer	Dan Swan 19341 G Street Omaha, NE 68135
Director	John Thomas 1306 N. 150th Street Omaha, NE 68154
Director	Dan Irvin 12441 Westwood Lane Omaha, NE 68144
Director	Dave Hiihne 18305 Van Camp Drive Omaha, NE 68154
Director	William Wagner 1411 N. 133rd Street Omaha, NE 68154
Director	Esther Scarpello 12928 Corby Street Omaha, NE 68164
Director	Paul Karl 14204 Kelly Drive Bellevue, NE 68123

Exhibit A

Director	James Mueller 3721 S. 92nd Street Omaha, NE 68124
Director	John Wilshusen 15368 Lake Circle Omaha, NE 68116
Director	Marilyn Wegehaupt 12218 Crawford Circle Omaha,NE 68133
Director	Dennis Grindle 18009 Pierce Plaza Omaha, NE 68130
Director	Daniel Moore 2513 N. 112th Street Omaha, NE 68154
Director	Lindsey Moore 2513 N. 112th Street Omaha, NE 68154
Director	Kathy Stokes 1305 N. 88th Street Omaha, NE68114
Director	Dan Swan 19341 G Street Omaha, NE 68135
Director	Robert Glissmann 7708 Hartman Avenue Omaha, NE 68134

Exhibit A

Form 451 Exemption Application
Parcel No. 2522860000

DESCRIPTION OF PROPERTY USE

The subject property is owned by Pacific Hills Evangelical Lutheran Congregational Church, now known as Pacific Hills Lutheran Church (PHLC) and is used for its religious activities. The property consists of the Sanctuary, office, education wing and fellowship hall. Said facilities are used by individuals attending PHLC for worship, Bible study, education classes, mission work, social ministry, community outreach and related activities. From time to time, the facilities are made available to certain community and neighborhood organizations for their use.

Exhibit B

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM 451

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

Name of Organization	County Name	Tax Year
NEBRASKA HUMANE SOCIETY	Douglas	2016

Name of Owner of Property	State Where Incorporated
NEBRASKA HUMANE SOCIETY	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
8801 FORT ST	$ 13,627,000	2544031300

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68134	Timothy Miller	402-444-7800

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Richard Bertino	Chairman	8929 Fort St, Omaha, NE 68134
Jerry OFlanagan	Vice Chair	8929 Fort St, Omaha, NE 68134
Ted Friedland	Secretary/Treasurer	8929 Fort St, Omaha, NE 68134

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

WOODLAND HILLS SHOPPING CNTR REP 1* LOT 1 BLOCK 0 IRREG 6.546 AC

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the use of the property:

Processing of Licenses for pets
Boarding and training of animals for the purposes of adopting
Public animal control services
Veterinary services
Administrative offices

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Timothy Miller (Authorized Signature) CFO (Title) 4/14/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/29/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, 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, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
   b. Used exclusively for educational, religious, charitable, or cemetery purposes;
   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 a Form 451 if new property is acquired, or if the property is converted to exempt use.

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, 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 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. 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 waiver been denied or $100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

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Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A , must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

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Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Permissive Exemption Application Questionnaire

Building/Parcel Address: 8929 FORT ST

Ownership

Does the organization hold legal title to the building/parcel for which the exemption is sought?

YES NO

If no, does the organization hold equitable title under a land contract, lease-purchase agreement, deed of trust or some other instrument?

YES NO

Please describe the nature of the instrument.

If the organization holds equitable, but not legal title, will it obtain legal title in the future? If so, describe the circumstances under which that will occur.

Is the organization leasing the property and seeking exemption for its leasehold interest in the building/parcel?

YES NO

Please provide:

Name of Property Owner

Lease Terms Monthly Rent

Please provide answers for each of the property-improvement types that are included in the parcel for which you are seeking an exemption. Click all boxes that pertain to your parcel. By clicking on the actual improvement type, you will be sent to that improvement type's questions. At the end of each improvement's section, click on **"Return to Improvement Types"** to return here for each improvement type on your parcel.

- [ ] UNIMPROVED LOTS (LAND)
- [x] COMMERCIAL
- [ ] HOUSING FOR THE ELDERLY
- [ ] HOSPITAL/MEDICAL FACILITIES
- [ ] RELIGIOUS
- [ ] EDUCATIONAL
- [ ] SINGLE-FAMILY RESIDENCES
- [ ] MULTI-FAMILY
- [ ] DAYCARE
- [x] FACILITIES RETAIL
- [ ] FRATERNAL ORG/UNION HALL

Unimproved Parcels (Land)

Does the parcel have an improvement (building or other structure)? YES NO

If not, is the unimproved parcel being used for any activities by your organization? If so, what are they? How often do the activities occur?

Is the unimproved parcel used for any activities by an entity other than your organization? If so, list the entity that uses the property, what those uses are and how often they occur. Is rent charged for the use of the parcel, and if so, how much?

Does the organization have plans to add an improvement to the parcel in the future? If so, what improvement does the organization plan on adding? What is the proposed time frame?

What steps has the organization taken to add that improvement?

Has there been a resolution from the organization's board of directors committing the organization to using the parcel in this way? When was the resolution adopted? If there has been such a resolution adopted, please provide a copy of the resolution.

Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

The grounds and building are used to carry out the mission of the organization, which is to enhance the well being of animals.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Pet food and accessories

Describe how the prices of the goods sold are determined?

Retail prices are based on an approximate 50% markup.

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Discounts are offered to employees and those who have adopted their pets from the organization.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

A food pantry runs once per week to provide free food to pet owners who cannot afford to buy it.

How many times in the previous twelve-month period have such donations been made?

$ 52

What is the estimated value of goods provided free of charge?

$ 8,500

Retail Store - continued

How many people does the store employ? $ 3

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

3 employees hired through internal and external recruiting.

What were the gross revenues of the store during its most recent annual accounting period?

$ 395,000

If the store shows a profit after expenses are paid, how are those monies used?

They are used for operations within the organization.

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.

File with Your County Assessor

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM **451**

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

Name of Organization	County Name	Tax Year
NEBRASKA HUMANE SOCIETY	Douglas	2016

Name of Owner of Property	State Where Incorporated
NEBRASKA HUMANE SOCIETY	Nebraska

Street or Other Mailing Address of Applicant	Total Actual Value of Real and Personal Property	Parcel ID Number
8929 FORT ST	$ 776,900	2544031302

City	State	Zip Code	Contact Name	Phone Number
OMAHA	NE	68134	Timothy Miller	402-444-7800

Type of Ownership

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Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

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Property described above is used in the following exempt category (please mark the applicable boxes):

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Give a detailed description of the use of the property:

Administrative offices
Animal training services

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Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner or owner or organization making exclusive use of the property? ☐ YES ☒ NO

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If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here ▶ Timothy Miller (Authorized Signature) CFO (Title) 4/14/2016 (Date)

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval COMMENTS: _____

☐ Approval of a Portion _____

☐ Denial ▶ Diane L Battiato (Signature of County Assessor) 6/29/2016 (Date)

For County Board of Equalization Use Only

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

☐ Approved COMMENTS: _____

☐ Approval of a Portion _____

☐ Denied ▶ _____ (Signature of County Board Member) _____ (Date)

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Please provide:

Name of Property Owner

Lease Terms Monthly Rent

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Unimproved Parcels (Land) continued

Has construction begun on the proposed improvement? If so, when did it begin and how close to completion is the improvement?

Has the organization gotten architectural plans for the improvement or done any preparation work for building the proposed improvement? If so, from whom were the plans obtained? Describe any preparation work that was done.

Return to Improvement Types

Single-Family Residential Property

If a single-family residential dwelling is on the parcel, is it occupied:

Full-time? Part-time? By whom?

Is a member or staff member of the organization occupying the dwelling required to live there?

YES NO

Is the member or staff member, occupying the property, required by the organization to periodically relocate to different locations throughout the country?

YES NO If so, how often?

Is the dwelling provided as part of the compensation package to members/officers/employees of the organization? YES NO

Does a member of the organization have an office in the dwelling? YES NO

Is rent charged, and if so, how much? NO YES Monthly Rent:

If the occupant is not a member of the organization, is the dwelling used for another charitable, religious, educational or cemetery purpose? YES NO

Is it used for low-income housing? YES NO

Please describe the terms under which the dwelling is used.

If the dwelling is used for low-income housing, does the organization charge rent and, if so, what is the rental rate? YES NO Monthly Rent:

How does that rate compare with the rent charged for other, similar properties in the area?

Is the rent paid by the tenant or some other source? Tenant Other Source

What happens if the tenant does not pay the rent?

Single-Family Residential Property - continued

Is it used exclusively as a dwelling or are organizational activities held in the house?

☐ Dwelling ☐ Organizational Activities

If there are organizational activities, what are they? Please describe what those activities are and how often they occur. Please provide any backup to those activities, such as calendars, showing the nature of the activities, and their times and dates.

Please provide a list of those meetings and activities that occurred during the previous twelve month period, including the date of the meeting/function and a description of the meeting/function.

If the dwelling is used as a "group home" for people who are physically or developmentally disabled, please describe the residents.

Are the residents of the group home capable of living independently without supervision?

YES NO

How is the group home staffed and what hours are staff present at the group home?

What are the duties of the staff of the group home?

In addition to serving as the dwelling of the residents of the group home, is the dwelling used for physical, social or education programs for residents? YES NO

If so, please describe those programs.

Return to Improvement Types

Churches/Temples/Religious Buildings

Is the building used for religious services/activities? YES NO

Please describe the services/activities and how often they occur.

When not being used for religious services/activities, is the building used for other purposes?

YES NO

If YES, please describe those uses.

Are there portions of the building used by persons, firms, or organizations other than your organization?

YES NO

If YES, please describe the portion of the building, the name of the person or entity using the space, the purpose for which it is used, and the times it is used for that purpose.

Is there a parsonage on the parcel? YES NO

If YES, please also answer the "Single-Family Residential Property" questions in this questionnaire.

Is there a school on the parcel? YES NO

If YES, please also answer the "Educational Facilities" questions in this questionnaire.

Is there a daycare on the parcel? YES NO

If YES, please also answer the "Daycare" questions in this questionnaire.

Return to Improvement Types

Commercial Property

Is it solely used by the organization, and if so, for what purpose or purposes?

YES NO

Describe the property.

The grounds and building are used to carry out the mission of the organization, which is to enhance the well being of animals.

If other entities use all or a portion of the building, please list those entities and the portion of the building they use. Please provide the square footage used by each of those other entities.

Is the use of the building by other entities continuous or occasional?

Continuous Occasional

If continuous, please describe the terms and conditions under which the space is used, such as the amount of rent, length of the lease and how the space is used?

If the use of the building by other entities is occasional, please list the entities, and the occasions on which it was used. Describe the uses of the building.

Is the building or some portion of it used for the sale and consumption of alcohol more than 20 hours a week? If so, what portion of the building is used for that purpose; what is the square footage of that area?

Is the building or some portion of it leased to a for-profit entity? If so, what is (are) the name/ names of the lessee(s), What is the square footage of the area leased? For what purpose does the lessee use the portion leased?

If the operation of the building shows a profit after the payment of expenses, how is that money used or distributed?

Return to Improvement Types

Multi-Family Housing

Describe the use of the property.

What is the monthly rent charged to tenants? $

How does the rent charged compare with market rents in the area?

Below Market Rate $ Above Market Rate $

If the rent the organization charges is restricted in some way, please describe those restrictions. Is the organization charging the maximum rent permitted under any such rent restrictions?

Does the rent come from the tenants, or does a portion of the rent come from other sources? If so, what are they?

Tenants Other Sources

List other sources:

Is the rent paid by tenants to the organization supplemented financially by some other source?

YES NO

If YES, describe the monetary supplement and its source:

Are tenants evicted from the property for nonpayment of rent?

YES NO

If a resident cannot pay the rent, does a third party pay the rent, or is there some type of payment received by the organization designed to make up the rent?

YES NO

Does the facility have an operational profit after expenses? YES NO

If so, how is that money used? If not, how are any operating deficits of the facility covered by the organization?

Return to Improvement Types

Housing for the Elderly

Describe the tenants. Are they able to live on their own, without assistance, or do they require some assistance from trained medical personnel, such as doctors or nurses? If they are able to live on their own without assistance, what happens if their health circumstances change and they require assistance with the tasks of daily living?

If the tenants require assistance with their tasks of daily living, describe the nature of the assistance provided.

Are the tenants required to have some certification by a physician of their need for care in order to live in the facility?

YES NO

Describe the medical care available to residents at the facility, including medical staff and equipment.

Does the facility hold a license as a medical-care provider? YES NO

If the facility is operated at a profit, after payment of expenses, how is that money used or distributed?

Return to Improvement Types

Fraternal Organization/Union Halls

Please describe the layout of the interior of the building. How much square footage is used for organizational offices? Meeting rooms? Large, multipurpose areas?

Is there a portion of the building used for the sale and consumption of alcohol for more than 20 hours a week? YES NO

What is the square footage of that area?

What percentage of the total square footage of the building does that space represent?

Are courses in academic, technical or vocational subjects taught at the facility? YES NO

Please describe what they are and how often they are offered.

What is the square footage of that area in which the classes are offered?

What percentage of the total square footage of the building does that space represent?

If there is a large, multipurpose area in the building that is suitable for gatherings such as parties, wedding receptions, family reunions, flea markets and the like, please describe how the organization uses this space.

Does it conduct organizational activities in that space? If so, what are they and how often do they occur?

If such large, multipurpose areas were rented out during the previous year, how often did that occur, to whom was the space leased and for what purposes was it used?

Return to Improvement Types

Educational Facilities

Please describe the nature of the academic, technical or vocational subjects taught in the facility/building.

Are those courses taught year-round? YES NO

If not, during what portion of the year are the courses taught?

If no classes are taught in the facility, please describe the manner in which the facility/building is used and its role in the educational activities of the organization.

Is some portion of the building used by entities other than the organization? Please list the entities using that portion of the facility/building and the use to which the entity puts that portion of the facility/building.

How often is that portion of the facility/building used by those entities?

Return to Improvement Types

Daycare

What is the age range of children at the daycare?

How many children are typically enrolled at the daycare?

Is there any sort of curriculum followed for all, or some of the children at the daycare?

YES NO

If so, has that curriculum been approved by any federal, state or local agency?

YES NO

Please describe the curriculum.

Is the daycare operated in conjunction with or support of a charitable, educational, or religious facility, such as a hospital or school?

YES NO

Please explain the role of the daycare, if any, in furthering the operation of the facility it supports.

What is the fee structure for the daycare?

Are the fees charged related to a family's ability to pay?

YES NO

If a family cannot afford to pay the fees, may they continue to send their child or children to the daycare?

YES NO

Does the daycare provide "scholarships", providing no-cost or reduced-cost daycare services to families who cannot afford to pay the normal fees?

YES NO

If so, how many children are enrolled on that basis?

Return to Improvement Types

Hospitals and Medical Facilities

Does the hospital or medical facility turn patients away when they have no insurance, or cannot afford to pay for medical care at the hospital?

YES NO

If the hospital or medical facility provides free or reduced-rate medical care for those who cannot afford to pay for their medical care, what is the value of the medical services provided on this basis during the most recent annual accounting period?

Does the hospital or medical facility contract with any other entity for the day-to-day operation of the facility, or the provision of staff for the facility?

YES NO

If YES, what is the entity and describe the service or services it provides?

How is the entity compensated for its services?

If the entity contracted with provides the staff for the facility, does the **hospital/medical facility** or **contract entity** direct the work of the staff, determine work assignments/ compensation and make the decisions regarding hiring, discipline, and termination of staff?

Hospital/Medical Facility Contract Entity

**** PLEASE PROVIDE A COPY OF THE CONTRACT. ****

What were the gross revenues of the hospital or medical facility during its most recent annual accounting period?

Hospitals and Medical Facilities - continued

Is the hospital or medical facility reimbursed by any third party for the value of free or reduced-rate medical care provided by the hospital or medical facility?

YES NO

If so, what portion is reimbursed?

Does the reimbursement come from a government entity?

YES NO

If not, from where does reimbursement come?

Does the hospital or medical facility lease space to for-profit entities?

YES NO

If so, how much of the space in the hospital is leased?

What is the rent charged?

If the hospital or medical facility shows a profit, after expenses are paid, how is that money used or distributed?

Return to Improvement Types

Retail Store

Describe the goods sold.

Describe how the prices of the goods sold are determined?

Are the goods sold for prices comparable to other stores selling similar goods? For example, if selling second-hand clothing and household items, are the prices charged comparable to prices for similar goods at other stores in the community selling second-hand clothing and household items?

YES NO

If so, are there ever circumstances in which goods are sold at below comparable prices at similar retail stores?

YES NO

Please describe those circumstances.

Are there ever circumstances under which goods are provided to needy people or charitable organizations free of charge?

YES NO

Please describe those circumstances.

How many times in the previous twelve-month period have such donations been made?

What is the estimated value of goods provided free of charge?

Retail Store - continued

How many people does the store employ?

Are the workers in the store part of an organized, ongoing job-training program?

YES NO

If so, please describe the program and how many workers in the store are part of that program.

If there are workers in the store who are not part of an ongoing job-training program, how are they hired and how many are there?

What were the gross revenues of the store during its most recent annual accounting period?

If the store shows a profit after expenses are paid, how are those monies used?

Return to Improvement Types

Once you have completed the Real Property Exemption questionnaire, right click and choose "SAVE AS" Save your schedule 1 form to your desktop as "2016 Questionnaire - "Your Organization Name". You can then return to your online application, attach this document and submit your application or email your application and this questionnaire as attachments to exemptions@douglascounty-ne.gov.