**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:**

**Ownership**

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

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)?

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?

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?

**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?