AGENDA
July 14, 2026

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1. Roll Call
2. Inform public of the posting of the open meeting laws
3. The meeting notice was published in the Columbus Telegram on July 7th, 2026 and the Humphrey Democrat on July 8th, 2026
4. Approval of agenda as written
5. **Discussion and possible action on the following:**
6. Property Valuation Protest Hearings Nos. 1-62
7. Consideration of Property Valuation Protests
8. Exemption Applications — Apace, and Columbus Area Children's Museum
9. Public Comments
10. Motion to recess until Wednesday, July 15th at 9:00 a.m.

The agenda for the meeting subject to change, is kept continuously current and is available for public inspection at the office of the County Clerk in the Platte County Courthouse, Columbus, Nebraska.

File with Your County Assessor on or Before December 31

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: Apace	County Name: Platte		Tax Year: 2026
Name of Business if Different than Organization:	State Where Incorporated: Nebraska		
Name of Owner of Property: Apace	Value of Real Property: $199,092	Value of Personal Property: $ 10,000	Parcel ID Number: 710104790
Street or Other Mailing Address of Applicant: 4433 S 70th Street Suite 200	Contact Name: Brady Svendgard		Phone Number: 402 471 6400
City: Lincoln · State: NE · Zip Code: 68516	Email Address: bsvendgard@goapace.com		

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
Amila Tanovic Muslic	CFO	atanovic muslic@goapace.com
Matt Kasik	CEO	mkasik@goapace.com
Michele Scholz	Chief of Staff	mscholz@goapace.com

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

LOT 1 EXC HWY ROW BLK A PARKSIDE COLUMBUS

764 33 AVE COLUMBUS NE 68601

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 primary use of the property and any other uses of the property:

Building used for the full-time education and support of people with developmental disabilities, their support staff, and the administration of services. Rent is not charged/collected for these services and any associated costs are paid primarily through payments from the Nebraska Department of Health and Human Services for services rendered as a Medicaid provider.

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, the owner or organization making exclusive use of the property, or private individuals? ☐ 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: COO Date: 6/5/26

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denied

COMMENTS: ____________

Kari S. Ukoshi — Signature of County Assessor — Date: 6-10-26

For County Board of Equalization Use Only

☐ Approved

☐ Approval of a Portion

☐ Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

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.

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. **Applications not completed in full, including the estimated value of the real property, and if applicable the personal property, will result in the denial of the requested exemption.**

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. Failure to provide a detailed use of the property in the space provided may result in the denial of the application.

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.

AMENDED AND RESTATED AGREEMENT
FOR THE FORMATION OF
THE REGION V COMMUNITY HUMAN SERVICES PROGRAM
AND APACE

WHEREAS, the Region V Community Human Services Program was created under the Nebraska Interlocal Cooperation Act and has operated since August 15, 1974, under an Amended and Restated Agreement for the Formation of the Region V Community Human Services Program dated July 6, 2009 (the "Existing Agreement"); and

WHEREAS, pursuant to the Existing Agreement, the Region V Community Human Services Program operates two legal entities: Apace, formerly known as Region V Services, which provides community-based services to persons with developmental disabilities ("Apace"), and Region 5 Systems, formerly known as Region V Systems, which provides community behavioral health services and other administrative services ("Region 5 Systems"); and

WHEREAS, Apace and Region 5 Systems operate as distinct entities and, as a result, the members of the independent governing boards of both Region 5 Systems and Apace believe it to be in the best interest of Region 5 Systems and Apace, respectively, to enter into separate interlocal agreements; and

WHEREAS, the parties to the Existing Agreement now desire to make certain amendments to the Existing Agreement to create an amended and restated interlocal agreement for Apace.

NOW THEREFORE this Amended and Restated Agreement is made and entered into pursuant to the terms of the Nebraska Interlocal Cooperation Act, <u>Neb. Rev. Stat</u>. §§ 13-801, et seq., as amended, and also pursuant to the provisions of <u>Neb. Rev. Stat</u>. §§ 23-104.01, et seq., 83-1217 and 83-1218, et seq., as amended, among those counties of the State of Nebraska which have executed this Amended and Restated Agreement as hereafter provided. This Amended and Restated Agreement amends, restates and replaces the Existing Agreement in its entirety, except as otherwise provided herein.

1. The Region V Community Human Services Program, consisting of the following counties located in the State of Nebraska: Butler, Fillmore, Gage, Jefferson, Johnson, Lancaster, Nemaha, Otoe, Pawnee, Polk, Richardson, Saline, Saunders, Seward, Thayer and York (each, a "County" or, collectively, the "Counties"), was formed in 1974 and shall continue in perpetuity unless and until this Agreement is terminated.

2. The purpose of this Agreement is to facilitate cooperative efforts among the Counties to ensure that persons in the Counties' are provided with necessary and legally authorized community-based services to persons with developmental disabilities. Pursuant to this Agreement, Apace, at the direction of its Governing Board (as defined in Section 3), shall provide to the Counties: (i) community-based services to persons with developmental disabilities as further described in Section 4(a), (ii) administrative functions to support the implementation of such services, including, but not limited to, fiscal, accounting, payroll, purchasing, human resources and other administrative services, and (iii) such other services as the Governing Board may deem necessary or appropriate, or as may be required by applicable law, to promote or further the purposes of Apace, as stated in this Agreement or applicable law. Nothing in this Agreement shall be construed to limit the ability of Apace to contract, pursuant to applicable law, with other entities to carry out the obligations of this Agreement.

3. The government, management and administration of Apace shall be vested in a governing board (the "Governing Board" or "Board") consisting of one member from each of the Counties' respective governing bodies ("County Board" or "County Boards"). Members of the Governing Board shall serve for a term of at least three (3) years, but may serve consecutive three-year terms until such member resigns or is removed or replaced and his or her vacancy is filled in accordance herewith. Upon the death, disability (such that the member is unable to effectively serve, as determined by the remaining members of the Governing Board), removal by the County, or resignation of any Board member, the Governing Board shall notify the County Board for which the vacancy exists, and such County Board shall appoint a replacement member within thirty (30) days of such notification. Vacancies shall be filled for the unexpired portion of the term by the appropriate County Board. Members shall serve without compensation but shall be entitled to reasonable reimbursement for their actual and necessary expenses incurred in attending meetings or in the discharge of any duty assigned to them by the Governing Board.

4. Apace, at the direction of the Governing Board, is hereby authorized and empowered to:

(a) organize, plan, initiate, fund, maintain, administer and evaluate community-based facilities, programs, and services that meet the rehabilitation, treatment, care, training, educational, residential, diagnostic, evaluation, community supervision, and protective service needs of persons with developmental disabilities;

(b) borrow, receive, collect and otherwise raise or provide funds for community-based facilities, programs, and services to persons with developmental disabilities (as set forth in subsection (a) above) in such manner and upon such terms and conditions as the Governing Board shall deem appropriate;

(c) purchase, own, lease and hold all real estate and personal property for the use of Apace;

(d) sell, convey, exchange, mortgage, pledge or lease any real estate or personal property owned or held by Apace in such manner and upon such terms and conditions as the Governing Board shall deem appropriate;

(e) purchase outright, by installment contract, by mortgage or other means with the power to borrow funds in connection therewith, hold, sell, pledge and lease for a period of more than one year, all real estate and personal property necessary for use of Apace, and to plan, initiate, fund, maintain, administer and evaluate Apace's facilities, programs and services;

(f) contract for such goods and services from others, either public or private which provide such services on a vendor basis, and may be necessary or appropriate in order to implement and carry out the facilities, programs, and services of Apace;

(g) employ a Chief Executive Officer ("CEO") to oversee the community-based facilities, programs, and services to persons with developmental disabilities and such other administrators and employees as are necessary to implement Apace's programs;

(h) contract under the Interlocal Cooperation Act with any of the counties which are a party to this Agreement to exercise any of the powers and incur any of the obligations that may be incurred by that county to the extent permitted by law; and

(i) take such other actions as may be necessary, incidental, desirable or appropriate to the full exercise of the powers described herein.

5. The Governing Board shall make and maintain, as may be amended from time to time, bylaws specifying the frequency of meetings, meeting places, the method of calling meetings, the election and powers of officers, and method of handling funds and may make other bylaws, rules and regulations, not inconsistent with the Interlocal Cooperation Act or this Agreement, to carry out and effectuate Apace's powers and purposes.

6. The Governing Board shall appoint an Advisory Committee in accordance with Neb. Rev. Stat. § 83-1217(7), as amended, and such other Advisory Committees as it may deem advisable. The Governing Board may also appoint other individuals or committees to perform specific functions on its behalf. Individuals or committees appointed may, but need not be, members of the Governing Board or an Advisory Committee.

7. The Governing Board shall adopt a budget for each fiscal year in accordance with the law and Apace's bylaws. The fiscal year for Apace shall be the same as provided by law for the Counties. In accordance with Neb. Rev. Stat. § 23-104.01, the bylaws shall specify the allocation and payment of expenses to be paid by each county. Before any County is requested to pay such amount, the County Board of such County must approve the amount. If an amount is owed, a statement of such amount owed by the Counties shall be prepared and delivered to each County.

8. Any County may withdraw, through the adoption of a resolution by the County Board, from this Agreement ("Withdrawing County") by giving notice to the Governing Board at least ninety (90) days prior to the end of the fiscal year. Upon withdrawal from the Agreement by a County, this Agreement shall remain in full force and effect as to the remaining Counties. The Withdrawing County's member on the Governing Board shall automatically be removed from the Governing Board. All real and personal property owned by Apace and which was acquired, in whole or in part, with funds provided by the Withdrawing County shall be and remain the property of Apace, and the Withdrawing County expressly waives all claims, rights, title, interest or demand, of every kind and nature, to a refund or return of any such real or personal property, in cash or in kind.

9. A Withdrawing County may be reinstated to this Agreement by the Governing Board upon receipt of an adopted resolution by the County Board requesting reinstatement ("Reinstatement Request"). Upon receiving a Reinstatement Request, the Governing Board shall, at a regular or special meeting, vote upon such request. If the Governing Board duly approves of the Reinstatement Request, the Withdrawing County (hereafter, "Reinstated County") shall be reinstated only after it contributes its pro rata share of funding to re-establish community-based services provided by Apace to persons with developmental disabilities in the Reinstated County, which shall be made upon such terms and deadlines as the Governing Board deems necessary or appropriate to commence such services as promptly as practicable. A certified copy of the County Board resolution reinstating the Reinstated County shall be filed with the county clerk of each County.

10. Except as otherwise provided by applicable law, if, at any point, only one County remains party to this Agreement, the Governing Board shall elect to terminate this Agreement. Alternatively, except as otherwise provided by applicable law, this Agreement may be terminated by the unanimous consent of the Counties, acting through resolutions of the respective County Boards. As soon as practicable after termination of this Agreement, after the payment of all obligations, liabilities, costs, expenses and other charges validly incurred under this Agreement prior to the date of termination, Apace shall dispose of all remaining property acquired under the Agreement, including surplus funds, (i) in any manner as the Governing Board shall then agree upon, or (ii) if the Governing Board cannot or has not otherwise agreed, then such property shall be returned to each of the Counties in proportion to their contribution of financial support to Apace in accordance with this Agreement.

11. This Agreement shall not become effective until it shall be adopted by appropriate resolution duly adopted and approved by each of the County Boards.

12. This Agreement shall be executed in counterparts, all of which together shall constitute but one and the same Agreement.

13. This Agreement may be amended upon unanimous approval of the Counties (excluding any Withdrawing County).

[Signature Pages Follow]

IN WITNESS WHEREOF, The County of Butler, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 19 day of May, 2025.

THE COUNTY OF Butler,
NEBRASKA

By____________________
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

____
Clerk

[SEAL] COUNTY CLERK OF BUTLER COUNTY NEBRASKA

4891-7426-8326, v. 5

IN WITNESS WHEREOF, The County of Fillmore, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 27th day of May, 2025.

THE COUNTY OF Fillmore,
NEBRASKA

By
Chairman of the Board of Commissioners/Supervisors

ATTEST:

Clerk

[SEAL]

FILLMORE COUNTY CLERK
Seal
GENEVA, NEBRASKA

IN WITNESS WHEREOF, The County of Gage, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 14 day of May, 2025.

THE COUNTY OF Gage,
NEBRASKA

By [signature]
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

[signature]
Clerk

[SEAL]

GAGE COUNTY, NEBRASKA COUNTY CLERK Seal

IN WITNESS WHEREOF, The County of Jefferson, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 27TH day of May, 2025.

THE COUNTY OF Jefferson
NEBRASKA

By______________________
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

____
Clerk

[SEAL]

JEFFERSON COUNTY CLERK
Seal
NEBRASKA

IN WITNESS WHEREOF, The County of Johnson, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 20 day of May, 2025.

THE COUNTY OF Johnson,
NEBRASKA

By David Barnhardt
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

Kathleen M Aueneen
Clerk

[SEAL]

COUNTY CLERK
Seal
JOHNSON COUNTY, NE

4891-7426-8326, v. 5

IN WITNESS WHEREOF, The County of Lancaster, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 20 day of May, 2025.

THE COUNTY OF Lancaster, NEBRASKA

By______________________________

Chairman of the Board of Commissioners/Supervisors

ATTEST:

____

Clerk

[SEAL]

IN WITNESS WHEREOF, The County of Nemaha, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 21st day of May, 2025.

THE COUNTY OF Nemaha,
NEBRASKA

By [signature]
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

[signature]
Clerk

COUNTY CLERK OF NEMAHA COUNTY, NE
SEAL

[SEAL]

4891-7426-8326, v. 5

IN WITNESS WHEREOF, The County of Otoe, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 20 day of May, 2025.

THE COUNTY OF Otoe,
NEBRASKA

By
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

Clerk

[SEAL] COUNTY CLERK OTOE COUNTY NEBRASKA

4891-7426-8326, v. 5

IN WITNESS WHEREOF, The County of Pawnee, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 28 day of May, 2025.

THE COUNTY OF Pawnee,
NEBRASKA

By Ronald Stutz
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

Clerk

[SEAL]

COUNTY CLERK Seal PAWNEE COUNTY NEBRASKA

4891-7426-8326, v. 5

IN WITNESS WHEREOF, The County of Polk, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 20 day of May, 2025.

THE COUNTY OF POLK,
NEBRASKA

By ____________________
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

____
Clerk

[SEAL]

COUNTY CLERK
OFFICIAL
Seal
POLK COUNTY, NE

IN WITNESS WHEREOF, The County of RICHARDSON, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 21 day of May, 2025.

THE COUNTY OF RICHARDSON,
NEBRASKA

By [signature]
Chairman of the Board of
Commissioners / Supervisors

ATTEST:

Mary L. Eickhoff

RICHARDSON COUNTY
Seal
CLERK

[SEAL]

IN WITNESS WHEREOF, The County of Saline, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 27 day of May, 2025.

THE COUNTY OF ______________,
NEBRASKA

By ______________
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

____
Clerk

[SEAL]

4891-7426-8326, v. 5

IN WITNESS WHEREOF, The County of Saunders, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 20th day of May, 2025.

THE COUNTY OF Saunders,
NEBRASKA

By

Chairman of the Board of
Commissioners/Supervisors

ATTEST:

Clerk

[SEAL]

COUNTY CLERK
Seal
SAUNDERS COUNTY, NEBRASKA

IN WITNESS WHEREOF, The County of Seward, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 10th day of June, 2025.

THE COUNTY OF Seward,
NEBRASKA

By

Chairman of the Board of
Commissioners/Supervisors

ATTEST:

Clerk

[SEAL]

SEAL OF THE COUNTY OF SEWARD COUNTY NEBRASKA

4891-7426-8326, v. 5

IN WITNESS WHEREOF, The County of Thayer, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 14 day of May, 2025.

THE COUNTY OF Thayer,
NEBRASKA

By ______________________
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

____
Clerk

[SEAL] THAYER COUNTY COUNTY CLERK'S OFFICIAL SEAL HEBRON, NEBRASKA

IN WITNESS WHEREOF, The County of York, Nebraska has caused this Agreement to be duly executed by its duly authorized officers this 27 day of May, 2025.

THE COUNTY OF York,
NEBRASKA

By Randy Obermier
Chairman of the Board of
Commissioners/Supervisors

ATTEST:

Mary Melby
Clerk

[SEAL]

CLERK OF YORK COUNTY
SEAL

4891-7426-8326, v. 5

April 29, 2026

Platte County Board of Equalization

Dear Board Members,

I am writing on behalf of the Columbus Area Children's Museum (CACM), a 501(c)(3) public nonprofit corporation, to formally request a waiver of personal property taxes for the years 2024 and 2025.

Background

CACM inadvertently failed to file the required depreciation schedules with the Assessor's Office for 2024 and 2025. This oversight was discovered this week when our Treasurer, Dave Catsinas, received our 2026 tax return from our new accountant, which included a copy of the depreciation schedule to be filed with the Assessor's Office.

Since opening in 2024, CACM has experienced significant organizational leadership transitions. Within one month of opening, our entire executive board terms expired and they were replaced by new executive board members. Subsequently, we have had three executive directors—including one just before opening--and numerous staff changes. While this is not an excuse for our oversight, it provides context for how this administrative requirement was inadvertently missed during these substantial transition periods.

Upon reviewing this document and consulting with both our accountant and County Assessor Kari Urkoski, we learned that CACM had failed to file the necessary paperwork and request exemptions for which we are eligible under the educational and charitable categories.

Immediate Action Taken

Upon discovering this error on April 28, 2026, our board acted swiftly to remedy the situation:

- Our treasurer immediately consulted with our accountant and contacted Assessor Kari Urkoski for guidance

- On April 29, 2026, we delivered the updated depreciation schedule and Form 451 applications for 2024, 2025, and 2026 to the Platte County Assessor's Office

Request for Waiver

We respectfully request that the Board waive the accrued personal property taxes for 2024 and 2025. The financial impact of these taxes would likely force CACM into insolvency and require us to cease operations, lay off staff, and close our doors to the families we serve.

As a quality-of-life center serving Platte County children and families through educational programming/learning experiences, CACM plays a vital role in our community. Our board takes full responsibility for this administrative oversight and has acted immediately upon its discovery to ensure compliance going forward.

We appreciate your consideration of this request and stand ready to provide any additional documentation you may require.

Sincerely,

Kellie Ceder Board President

Dave Catsinas, Board Treasurer

File with Your County Assessor on or Before December 31

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
Columbus Area Children's Musuem Inc (501c3)	Platte	2024

Name of Business if Different than Organization	State Where Incorporated
	Nebraska

Name of Owner of Property	Value of Real Property	Value of Personal Property	Parcel ID Number
Columbus Area Childrens Museuem Inc	$0	$1,663,699	

Street or Other Mailing Address of Applicant	Contact Name	Phone Number
2500 14th Street, Ste #1	Sara Webb	5312308091

City	State	Zip Code	Email Address
Columbus	NE	68601	sarawebb@columbuslearnandplay.org

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
Kellie Ceder	President	2500 14th Street, STE #1, Columbus, NE 68601
Dave Catsinas	Treasurer	2500 14th Street, STE #1, Columbus, NE 68601
Sheila Hoppe	Vice-President	2500 14th Street, STE #1, Columbus, NE 68601

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

Primariliy exhibits (Corn Climber, Early childhood area, modern farm area, furnitures & fixtures, kids town, maker area/theater, steam zone, water area, & party room).

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 primary use of the property and any other uses of the property:

CACM creates a safe, indoor play space for children to learn & grow in Columbus, NE. CACM is a STEAM (Science, Technology, Engineering, Arts & Math)- focused learning space with a variety of education of exhibits & programming helping to cultivate creativity & curiosity in our visitors.

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, the owner or organization making exclusive use of the property, or private individuals? ☐ 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 | Treasurer — Title | 04/27/2026 — Date

Retain a copy for your records.

For County Assessor's Recommendation

☐ Approval

☐ Approval of a Portion

☒ Denied

COMMENTS: Items were not in service prior to Jan 1 2024 no tax would be applied

[signature] Signature of County Assessor | 5-14-26 Date

For County Board of Equalization Use Only

☐ Approved

☐ Approval of a Portion

☐ Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

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.

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. **Applications not completed in full, including the estimated value of the real property, and if applicable the personal property, will result in the denial of the requested exemption.**

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. Failure to provide a detailed use of the property in the space provided may result in the denial of the application.

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.

File with Your County Assessor on or Before December 31

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: Columbus Area Children's Musuem Inc (501c3)	County Name: Platte		Tax Year: 2025
Name of Business if Different than Organization:	State Where Incorporated: Nebraska		
Name of Owner of Property: Columbus Area Childrens Museuem Inc	Value of Real Property: $0	Value of Personal Property: $1,688,699	Parcel ID Number:
Street or Other Mailing Address of Applicant: 2500 14th Street, Ste #1	Contact Name: Sara Webb		Phone Number: 5312308091
City: Columbus — State: NE — Zip Code: 68601	Email Address: sarawebb@columbuslearnandplay.org		

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
Kellie Ceder	President	2500 14th Street, STE #1, Columbus, NE 68601
Dave Catsinas	Treasurer	2500 14th Street, STE #1, Columbus, NE 68601
Sheila Hoppe	Vice-President	2500 14th Street, STE #1, Columbus, NE 68601

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

Primariliy exhibits (Corn Climber, Early childhood area, modern farm area, furnitures & fixtures, kids town, maker area/theater, steam zone, water area, & party room).

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 primary use of the property and any other uses of the property:

CACM creates a safe, indoor play space for children to learn & grow in Columbus, NE. CACM is a STEAM (Science, Technology, Engineering, Arts & Math)- focused learning space with a variety of education of exhibits & programming helping to cultivate creativity & curiosity in our visitors.

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, the owner or organization making exclusive use of the property, or private individuals? ☐ 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: Treasurer — Date: 04/27/2026

Retain a copy for your records.

For County Assessor's Recommendation

☐ Approval
☐ Approval of a Portion
☒ Denied

COMMENTS: Application is past the June 30, 2025 filing deadline pursuant to Neb Rev. Stat § 77-202.01(2)

Signature of County Assessor — Date: 5-14-26

For County Board of Equalization Use Only

☐ Approved
☐ Approval of a Portion
☐ Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

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.

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. **Applications not completed in full, including the estimated value of the real property, and if applicable the personal property, will result in the denial of the requested exemption.**

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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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. Failure to provide a detailed use of the property in the space provided may result in the denial of the application.

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.

File with Your County Assessor on or Before December 31

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
Columbus Area Children's Musuem Inc (501c3)	Platte	2026

Name of Business if Different than Organization	State Where Incorporated
	Nebraska

Name of Owner of Property	Value of Real Property	Value of Personal Property	Parcel ID Number
Columbus Area Childrens Museuem Inc	$0	$1,688,699	

Street or Other Mailing Address of Applicant	Contact Name	Phone Number
2500 14th Street, Ste #1	Sara Webb	5312308091

City	State	Zip Code	Email Address
Columbus	NE	68601	sarawebb@columbuslearnandplay.org

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
Kellie Ceder	President	2500 14th Street, STE #1, Columbus, NE 68601
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Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Primariliy exhibits (Corn Climber, Early childhood area, modern farm area, furnitures & fixtures, kids town, maker area/theater, steam zone, water area, & party room).

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

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CACM creates a safe, indoor play space for children to learn & grow in Columbus, NE. CACM is a STEAM (Science, Technology, Engineering, Arts & Math)- focused learning space with a variety of education of exhibits & programming helping to cultivate creativity & curiosity in our visitors.

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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 Authorized Signature: [signature] Title: Treasurer Date: 04/27/2026

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denied

COMMENTS: late penalty of $400

Signature of County Assessor: Kari S. Ukoski Date: 5-14-26

For County Board of Equalization Use Only

☐ Approved
☐ Approval of a Portion
☐ Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

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.

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.

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   c. Not owned or used for financial gain or profit to either the owner or user;
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