

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999

PHONE 402/727-2750

FAX 402/727-2753

GAIL J BARGSTADT
COUNTY TREASURER

JUDITH J MAIN
DEPUTY COUNTY TREASURER

February 12, 2019

Dodge County Board of Supervisors
435 N Park Avenue
Fremont NE 68025

Agenda Item # 13.
Date 2-27-2019

RECEIVED
2019 FEB 14 AM 10:50
DODGE COUNTY NEBRASKA
REGISTRY & COUNTY CLERK

RE: Village of Uehling Tax Roll Correction

At the January 30, 2019 meeting of the Dodge County Board of Equalization, a Tax Roll Correction was approved for the Village of Uehling. The property taxed in 2017 was a village park, which is tax exempt. The parcel should have been removed from the tax list in the Assessor's office. Since this did not happen, the Village of Uehling was billed for the taxes and they were paid. Once the taxes are paid, money is distributed to each taxing entity in the Tax District in which the property is located. This correction makes it necessary to reimburse these taxes back to the Village of Uehling.

Once the Tax Roll Correction has been approved by the County Board of Equalization, they are given to the County Treasurer's office to process the refund. According to Statute 77-1736.06 (a copy is enclosed) I, as the County Treasurer, must notify any Political Subdivision within the tax district the property is located in if the amount of refund is over \$200.00. The Statute further states if this is a hardship you are allowed to repay within five (5) years. However, you would need to provide me a letter indicating it would be a hardship.

I am enclosing several pages of documentation to assist you in understanding how I arrived at the amount of funds you will need to reimburse. You originally received the tax distribution based on the assessed amount billed and paid by the property owner. The reports indicate the amount originally collected as well as the Tax Credit and Agland Credit. I have included a spreadsheet indicating the amount of refund you will need to return. The total amount due from **DODGE COUNTY** is \$357.47. The simplest method is to deduct these funds from your account. **If that is agreeable to your Board, I would need a letter allowing me to do this.**

I have included a copy of the Tax Roll Correction, and a copy of the 2017 Tax Statement showing what was originally billed. There are also spreadsheets showing a breakdown of tax amounts previously distributed to each subdivision. You will have an Original Tax Levy sheet, a Tax Credit sheet, and finally an Agland Tax Credit sheet. All taxpayers are allowed a Tax Credit in the State of Nebraska along with the allowed Agland Credit, all of which need to be reimbursed.

I hope this letter is a fair explanation of the matter, however, if you have any questions, feel free to contact me.

Sincerely,

Gail J Bargstadt
Dodge County Treasurer
435 N Park Avenue, Ste 101
PO Box 999
Fremont NE 68026-0999

Enc

Tax List Corrections,

Dodge County, Nebraska

DATE 1-29-2019 No. 4948

NAME Village of Wehling ADDRESS PO Box 13, Wehling Ne 68063-0013

Year Corrected 2017 School Dist. No. _____ Tax Dist. No. 546 Tax Book No. _____ Page No. _____

Description of Property TL 21, 22, 57, 61 & 64 28.10 Ac 3-20-8 Village Park ID No. 270136101

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	PROPERTY TAX CREDIT	AG. TAX CREDIT	1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	<u>270136101</u>	<u>153,285</u>	<u>.273253</u>	<u>1951.72</u>	<u>546</u>	<u>0</u>	<u>0</u>	<u>161.82</u>	<u>894.95</u>	<u>894.95</u>	<u>1789.90</u>
CORRECTED TAX	<u>270136101</u>	<u>0</u>	<u>.273253</u>		<u>546</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ADDED TAX											
DEDUCTED TAX											

Reason for correction Village Park - Exempt.

I hereby direct the County Treasurer of **DODGE COUNTY** to accept this Official Correction made for the above named party and description and to issue this receipt in payment of the corrected tax as shown above.

Approved by action of the County Board of Equalization.

this 30th day of Jan, 2019.

Jan J. [Signature]
CHAIRMAN

Shbbie Churchill
COUNTY ASSESSOR-COUNTY CLERK

By _____ DEPUTY

ORIGINAL-TREASURER'S COPY
DUPLICATE-COUNTY BOARD'S COPY
TRIPPLICATE-COUNTY ASSESSOR'S COPY

2017 REAL TAX STATEMENT

ID# 270136101



MAKE CHECKS PAYABLE TO:

CATHY A DILL
 DODGE COUNTY TREASURER
 435 N PARK AVE PO BOX 999
 FREMONT NE 68026-0999

TAX DISTRICT SEQUENCE NO.
 546 - LOGAN 059 19655

Taxes Due Date 12/31/2017
 1st Half Delinquent 05/01/2018
 2nd Half Delinquent 09/01/2018

VILLAGE OF UEHLING
 211 5TH ST
 PO BOX 13
 UEHLING NE 68063-0013

	Value	Tax Amount
Before Credits	153,285	1,951.72
Tax Credit	153,285	0.00
Ag Tax Credit	153,285	161.82
Homestead Credit	0	0.00
After Credits	153,285	1,789.90
Drainage		
Special or Penalty		0.00

AMOUNT DUE 1,789.90
 INSTALLMENT 894.95

DESCRIPTION:
 TL 21,22,57,61 & 64 28.10A 3 20 8 LEASED TO JAY UEHLING

IMPORTANT: Please examine carefully.
 The treasurer is not responsible
 for taxes paid on the wrong parcel.

Property Address: 00000

COUNTY	0.221618	339.71
LOGAN GEN	0.076424	117.15
FIRE D 6-UEHLING	0.028745	44.06
ESU #2	0.015760	24.16
AG SOC	0.002387	3.66
METRO COLLEGE	0.095000	145.62
27-0594 LOGAN VIEW	0.740811	1,135.56
LOGAN V 594 BOND 2010	0.069235	106.13
NRD ELKHORN	0.023273	35.67

402-727-2750

Tax loss due to Homestead Exemption shall be reimbursed to the County by the State.

CATHY A DILL

CATHY A DILL

CATHY A DILL

2017 REAL TAX

Taxes Due Date 12/31/2017

ID NUMBER 270136101
 SEQUENCE NO. 19655
 TOTAL LEVY 1.273253
 TOTAL VALUE 153,285

VILLAGE OF UEHLING
 211 5TH ST
 PO BOX 13
 UEHLING NE 68063-0013

TOTAL TAXES 1,789.90

2017 REAL TAX

2nd Half Delinquent 09/01/2018

ID NUMBER 270136101
 SEQUENCE NO. 19655
 TOTAL LEVY 1.273253
 TOTAL VALUE 153,285

VILLAGE OF UEHLING
 211 5TH ST
 PO BOX 13
 UEHLING NE 68063-0013

INSTALLMENT 894.95

2017 REAL TAX

1st Half Delinquent 05/01/2018

ID NUMBER 270136101
 SEQUENCE NO. 19655
 TOTAL LEVY 1.273253
 TOTAL VALUE 153,285

VILLAGE OF UEHLING
 211 5TH ST
 PO BOX 13
 UEHLING NE 68063-0013

INSTALLMENT 894.95



ORIGINAL LEVY

Village of Uehling - Original Levy
After Tax Credit

Taxes - Real **\$1,789.90**
Total Collected \$1,789.90

Roll year 2017
Tax District

546

Payment \$1,789.90

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	17.40565308%	\$311.54
260	Logan General		0.0764240	0.0764240	6.00226349%	\$107.43
360	Fire D 6 - Uehling		0.0287450	0.0287450	2.25760316%	\$40.41
400	ESU 2		0.0157600	0.0157600	1.23777443%	\$22.15
440	Ag Soc		0.0023870	0.0023870	0.18747256%	\$3.36
500	Metro College		0.0950000	0.0950000	7.46120370%	\$133.55
594	27-0594 Logan View		0.7408110	0.7408110	58.18254502%	\$1,041.41
889	Logan V 594 Bond 2010		0.0692350	0.0692350	5.43764672%	\$97.33
980	NRD Elkhorn		0.0232730	0.0232730	1.82783783%	\$32.72

consolidated tax levy 1.2732530 1.2732530 100.00% \$1,789.90

Results

Fund	Sub Fund	base Rate	total tax rate		Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund	
10	COUNTY GENERAL 100	0.18271800	0.22161800	0.824472741	\$311.54	\$256.86	\$0.00	0%	\$256.86
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.02474800		0.11166963		\$34.79	\$0.00	0%	\$34.79
10	INDIGENT 1500	0.00245000		0.011055059		\$3.44	\$0.00	0%	\$3.44
10	INSTITUTIONS 1700	0.00448200		0.020223989		\$6.30	\$0.00	0%	\$6.30
10	BUILDING FUND 4001	0.00490200		0.022119142		\$6.89	\$0.00	0%	\$6.89
10	MUSEUM 9300	0.00231800		0.010459439		\$3.26	\$0.00	0%	\$3.26
260	LOGAN GEN&LID EX 8812	0.07642400	0.07642400	1	\$107.43	\$107.43	\$2.15	2%	\$105.29
360	FIRE D-6 GEN 7706	0.02842100	0.02874500	0.988728475	\$40.41	\$39.95	\$0.80	2%	\$39.15
360	FIRE D-6 BOND 7856	0.00032400		0.011271525		\$0.46	\$0.01	2%	\$0.45
400	ESU #2 GEN 6900	0.01500000	0.01576000	0.95177665	\$22.15	\$21.09	\$0.21	1%	\$20.88
400	ESU #2 BOND 2013 6905	0.00076000		0.04822335		\$1.07	\$0.01	1%	\$1.06
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$3.36	\$3.36	\$0.07	2%	\$3.29
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$133.55	\$105.43	\$1.05	1%	\$104.38
500	METRO COL SKG 7110	0.02000000		0.210526316		\$28.12	\$0.28	1%	\$27.83
500	METRO TECH HAZ 7120	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
594	LOGAN V SCH GEN 6123	0.70577300	0.74081100	0.952703186	\$1,041.41	\$992.15	\$9.92	1%	\$982.23
594	LOGAN SP BLD FUND 6315	0.03503800		0.047296814		\$49.26	\$0.49	1%	\$48.76
594	LOGAN V QUAL CAP 6894	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
889	LOGAN V BOND 2010 6207	0.06923500	0.06923500	1	\$97.33	\$97.33	\$0.97	1%	\$96.36
980	NRD ELKHORN 7310	0.02327300	0.02327300	1	\$32.72	\$32.72	\$0.33	1%	\$32.39

Balances to consolidated levy 1.27325300 1.27325300 \$1,789.90 \$1,789.90 \$16.30 \$1,773.60
 0.00000000 \$0.00 \$0.00 *will be added back to fund 100* \$0.00

CORRECTED LEVY

Village of Uehling - Corrected Levy Taxes - Real **\$1,789.90**
After Credit

Total Collected \$1,789.90

Roll year 2017

Tax District 546

Payment \$1,789.90

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	17.40565308%	\$311.54
260	Logan General		0.0764240	0.0764240	6.00226349%	\$107.43
360	Fire D 6 - Uehling		0.0287450	0.0287450	2.25760316%	\$40.41
400	ESU 2		0.0157600	0.0157600	1.23777443%	\$22.15
440	Ag Soc		0.0023870	0.0023870	0.18747256%	\$3.36
500	Metro College		0.0950000	0.0950000	7.46120370%	\$133.55
594	27-0594 Logan View		0.7408110	0.7408110	58.18254502%	\$1,041.41
889	Logan V 594 Bond 2010		0.0692350	0.0692350	5.43764672%	\$97.33
980	NRD Elkhorn		0.0232730	0.0232730	1.82783783%	\$32.72
consolidated tax levy			1.2732530	1.2732530	100.00%	\$1,789.90

Results

Fund	Sub Fund	base Rate	total tax rate	Distribution Amount	Commission Amount	comm Rate	Corrected Allocation of Tax to Each Fund		
10	COUNTY GENERAL 100	0.18271800	0.22161800	0.824472741	\$311.54	\$256.86	\$0.00	0%	\$256.86
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.02474800		0.11166963	\$34.79	\$0.00	\$0.00	0%	\$34.79
10	INDIGENT 1500	0.00245000		0.011055059	\$3.44	\$0.00	\$0.00	0%	\$3.44
10	INSTITUTIONS 1700	0.00448200		0.020223989	\$6.30	\$0.00	\$0.00	0%	\$6.30
10	BUILDING FUND 4001	0.00490200		0.022119142	\$6.89	\$0.00	\$0.00	0%	\$6.89
10	MUSEUM 9300	0.00231800		0.010459439	\$3.26	\$0.00	\$0.00	0%	\$3.26
260	LOGAN GEN&LID EX 8812	0.07642400	0.07642400	1	\$107.43	\$107.43	\$2.15	2%	\$105.29
360	FIRE D-6 GEN 7706	0.02842100	0.02874500	0.988728475	\$40.41	\$39.95	\$0.80	2%	\$39.15
360	FIRE D-6 BOND 7856	0.00032400		0.011271525	\$0.46	\$0.01	\$0.01	2%	\$0.45
400	ESU #2 GEN 6900	0.01500000	0.01576000	0.95177665	\$22.15	\$21.09	\$0.21	1%	\$20.88
400	ESU #2 BOND 2013 6905	0.00076000		0.04822335	\$1.07	\$1.07	\$0.01	1%	\$1.06
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$3.36	\$3.36	\$0.07	2%	\$3.29
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$133.55	\$105.43	\$1.05	1%	\$104.38
500	METRO COL SKG 7110	0.02000000		0.210526316	\$28.12	\$0.28	\$0.28	1%	\$27.83
500	METRO TECH HAZ 7120	0.00000000		0	\$0.00	\$0.00	\$0.00	1%	\$0.00
594	LOGAN V SCH GEN 6123	0.70577300	0.74081100	0.952703186	\$1,041.41	\$992.15	\$9.92	1%	\$982.23
594	LOGAN SP BLD FUND 6315	0.03503800		0.047296814	\$49.26	\$0.49	\$0.49	1%	\$48.76
594	LOGAN V QUAL CAP 6894	0.00000000		0	\$0.00	\$0.00	\$0.00	1%	\$0.00
889	LOGAN V BOND 2010 6207	0.06923500	0.06923500	1	\$97.33	\$97.33	\$0.97	1%	\$96.36
980	NRD ELKHORN 7310	0.02327300	0.02327300	1	\$32.72	\$32.72	\$0.33	1%	\$32.39

Balances to consolidated levy	1.27325300	1.27325300	\$1,789.90	\$1,789.90	\$16.30	\$1,773.60
		0.00000000	\$0.00	\$0.00	<i>will be added back to fund 100</i>	\$0.00

ORIGINAL TAX CREDIT

Village of Uehling - Original Tax Credit Tax Credit \$0.00
 Credit Paid by State and
 Allocated to Subdivisions Total Credit \$0.00

Roll year 2017

Tax District 546

Credit \$0.00

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	17.40565308%	\$0.00
260	Logan General		0.0764240	0.0764240	6.00226349%	\$0.00
360	Fire D 6 - Uehling		0.0287450	0.0287450	2.25760316%	\$0.00
400	ESU 2		0.0157600	0.0157600	1.23777443%	\$0.00
440	Ag Soc		0.0023870	0.0023870	0.18747256%	\$0.00
500	Metro College		0.0950000	0.0950000	7.46120370%	\$0.00
594	27-0594 Logan View		0.7408110	0.7408110	58.18254502%	\$0.00
889	Logan V 594 Bond 2010		0.0692350	0.0692350	5.43764672%	\$0.00
980	NRD Elkhorn		0.0232730	0.0232730	1.82783783%	\$0.00
consolidated tax levy			1.2732530	1.2732530	100.00%	\$0.00

Results

Fund	subfund	base Rate	total tax rate	Distribution Amount	Commission Amount	comm Rate	Original Tax Credit Allowed - Paid by State and Allocated to each Fund
10	COUNTY GENERAL 100	0.18271800	0.22161800	0.8244727	\$0.00	\$0.00	0%
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0%
10	CAPITAL IMPR 950	0.02474800		0.1116696	\$0.00	\$0.00	0%
10	INDIGENT 1500	0.00245000		0.0110551	\$0.00	\$0.00	0%
10	INSTITUTIONS 1700	0.00448200		0.020224	\$0.00	\$0.00	0%
10	BUILDING FUND 4001	0.00490200		0.0221191	\$0.00	\$0.00	0%
10	MUSEUM 9300	0.00231800		0.0104594	\$0.00	\$0.00	0%
260	LOGAN GEN&LID EX 8812	0.07642400	0.10484500	0.7289236	\$0.00	\$0.00	2%
360	FIRE D-6 GEN 7706	0.02842100		0.2710764	\$0.00	\$0.00	2%
360	FIRE D-6 BOND 7856	0.00032400	0.01532400	0.0211433	\$0.00	\$0.00	2%
400	ESU #2 GEN 6900	0.01500000		0.9788567	\$0.00	\$0.00	1%
400	ESU #2 BOND 2013 6905	0.00076000	0.00314700	0.2414998	\$0.00	\$0.00	1%
440	AG SOCIETY 9200	0.00238700		0.7585002	\$0.00	\$0.00	2%
500	METRO COL GEN 7100	0.07500000	0.07500000	1	\$0.00	\$0.00	1%
500	METRO COL SKG 7110	0.02000000	0.72577300	0.0275568	\$0.00	\$0.00	1%
500	METRO TECH HAZ 7120	0.00000000		0	\$0.00	\$0.00	1%
594	LOGAN V SCH GEN 6123	0.70577300		0.9724432	\$0.00	\$0.00	1%
594	LOGAN SP BLD FUND 6315	0.03503800	0.12754600	0.2747087	\$0.00	\$0.00	1%
594	LOGAN V QUAL CAP 6894	0.00000000		0	\$0.00	\$0.00	1%
889	LOGAN V BOND 2010 6207	0.06923500		0.5428238	\$0.00	\$0.00	1%
980	NRD ELKHORN 7310	0.02327300		0.1824675	\$0.00	\$0.00	1%
Balances to consolidated levy		1.27325300	1.27325300	\$0.00	\$0.00	\$0.00	\$0.00
			0.00000000	\$0.00	\$0.00		\$0.00

will be added back to fund 100

CORRECTED TAX CREDIT

Village of Uehling - Corrected Tax Credit Taxes - Real \$0.00
 Credit Paid by State and Taxes - Personal
 Allocated to Subdivisions Total Collected \$0.00

Roll year 2017

Tax District 546

Corrected Tax Credit \$0.00

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	17.40565308%	\$0.00
260	Logan General		0.0764240	0.0764240	6.00226349%	\$0.00
360	Fire D 6 - Uehling		0.0287450	0.0287450	2.25760316%	\$0.00
400	ESU 2		0.0157600	0.0157600	1.23777443%	\$0.00
440	Ag Soc		0.0023870	0.0023870	0.18747256%	\$0.00
500	Metro College		0.0950000	0.0950000	7.46120370%	\$0.00
594	27-0594 Logan View		0.7408110	0.7408110	58.18254502%	\$0.00
889	Logan V 594 Bond 2010		0.0692350	0.0692350	5.43764672%	\$0.00
980	NRD Elkhorn		0.0232730	0.0232730	1.82783783%	\$0.00
consolidated tax levy			1.2732530	1.2732530	100.00%	\$0.00

Results

Corrected Tax Credit Allowed - Allocated to each Fund to be repaid to State

Fund	subfund	base Rate	total tax rate	Distribution Amount	Commission Amount	comm Rate	
10	COUNTY GENERAL 100	0.18271800	0.22161800	0.8244727	\$0.00	\$0.00	0% \$0.00
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0% \$0.00
10	CAPITAL IMPR 950	0.02474800		0.1116696	\$0.00	\$0.00	0% \$0.00
10	INDIGENT 1500	0.00245000		0.0110551	\$0.00	\$0.00	0% \$0.00
10	INSTITUTIONS 1700	0.00448200		0.020224	\$0.00	\$0.00	0% \$0.00
10	BUILDING FUND 4001	0.00490200		0.0221191	\$0.00	\$0.00	0% \$0.00
10	MUSEUM 9300	0.00231800		0.0104594	\$0.00	\$0.00	0% \$0.00
260	LOGAN GEN&LID EX 881	0.07642400	0.10484500	0.7289236	\$0.00	\$0.00	2% \$0.00
360	FIRE D-6 GEN 7706	0.02842100		0.2710764	\$0.00	\$0.00	2% \$0.00
360	FIRE D-6 BOND 7856	0.00032400	0.01532400	0.0211433	\$0.00	\$0.00	2% \$0.00
400	ESU #2 GEN 6900	0.01500000		0.9788567	\$0.00	\$0.00	1% \$0.00
400	ESU #2 BOND 2013 6905	0.00076000	0.00314700	0.2414998	\$0.00	\$0.00	1% \$0.00
440	AG SOCIETY 9200	0.00238700		0.7585002	\$0.00	\$0.00	2% \$0.00
500	METRO COL GEN 7100	0.07500000	0.07500000	1	\$0.00	\$0.00	1% \$0.00
500	METRO COL SKG 7110	0.02000000	0.72577300	0.0275568	\$0.00	\$0.00	1% \$0.00
500	METRO TECH HAZ 7120	0.00000000		0	\$0.00	\$0.00	1% \$0.00
594	LOGAN V SCH GEN 6123	0.70577300		0.9724432	\$0.00	\$0.00	1% \$0.00
594	LOGAN SP BLD FUND 6315	0.03503800	0.12754600	0.2747087	\$0.00	\$0.00	1% \$0.00
594	LOGAN V QUAL CAP 689	0.00000000		0	\$0.00	\$0.00	1% \$0.00
889	LOGAN V BOND 2010 6207	0.06923500		0.5428238	\$0.00	\$0.00	1% \$0.00
980	NRD ELKHORN 7310	0.02327300		0.1824675	\$0.00	\$0.00	1% \$0.00

Balances to consolidated levy 1.27325300 1.27325300 \$0.00 \$0.00 \$0.00 \$0.00
 will be added back to fund 100
 0.00000000 \$0.00 \$0.00 \$0.00

ORIGINAL AG CREDIT

Village of Uehling Original Ag Tax Credit Ag Tax Credit **\$161.82**
 Credit Paid by State and
 Allocated to Subdivisions Total Credit \$161.82

Roll year 2017

Tax District 546

Credit \$161.82

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	17.40565308%	\$28.17
260	Logan General		0.0764240	0.0764240	6.00226349%	\$9.71
360	Fire D 6 - Uehling		0.0287450	0.0287450	2.25760316%	\$3.65
400	ESU 2		0.0157600	0.0157600	1.23777443%	\$2.00
440	Ag Soc		0.0023870	0.0023870	0.18747256%	\$0.30
500	Metro College		0.0950000	0.0950000	7.46120370%	\$12.07
594	27-0594 Logan View		0.7408110	0.7408110	58.18254502%	\$94.15
889	Logan V 594 Bond 2010		0.0692350	0.0692350	5.43764672%	\$8.80
980	NRD Elkhorn		0.0232730	0.0232730	1.82783783%	\$2.96

consolidated tax levy 1.2732530 1.2732530 100.00% \$161.82

Results

Original Ag
 Tax Credit
 Allowed -
 Paid by
 State and
 Allocated
 to each
 Fund

Fund	subfund	base Rate	total tax rate	Distribution Amount	Commission Amount	comm Rate	Fund
10	COUNTY GENERAL 100	0.18271800	0.22161800	0.8244727	\$28.17	\$23.22	\$0.00 0% \$23.22
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0% \$0.00
10	CAPITAL IMPR 950	0.02474800		0.1116696	\$3.15	\$0.00	0% \$3.15
10	INDIGENT 1500	0.00245000		0.0110551	\$0.31	\$0.00	0% \$0.31
10	INSTITUTIONS 1700	0.00448200		0.020224	\$0.57	\$0.00	0% \$0.57
10	BUILDING FUND 4001	0.00490200		0.0221191	\$0.62	\$0.00	0% \$0.62
10	MUSEUM 9300	0.00231800		0.0104594	\$0.29	\$0.00	0% \$0.29
260	LOGAN GEN&LID EX 8812	0.07642400	0.07642400	1	\$9.71	\$9.71	\$0.19 2% \$9.52
360	FIRE D-6 GEN 7706	0.02842100	0.02874500	0.9887285	\$3.65	\$3.61	\$0.07 2% \$3.54
360	FIRE D-6 BOND 7856	0.00032400		0.0112715	\$0.04	\$0.00	2% \$0.04
400	ESU #2 GEN 6900	0.01500000	0.01576000	0.9517766	\$2.00	\$1.91	\$0.02 1% \$1.89
400	ESU #2 BOND 2013 6905	0.00076000		0.0482234	\$0.10	\$0.00	1% \$0.10
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.30	\$0.30	\$0.01 2% \$0.30
500	METRO COL GEN 7100	0.07500000	0.09500000	0.7894737	\$12.07	\$9.53	\$0.10 1% \$9.44
500	METRO COL SKG 7110	0.02000000		0.2105263	\$2.54	\$0.03	1% \$2.52
500	METRO TECH HAZ 7120	0.00000000		0	\$0.00	\$0.00	1% \$0.00
594	LOGAN V SCH GEN 6123	0.70577300	0.74081100	0.9527032	\$94.15	\$89.70	\$0.90 1% \$88.80
594	LOGAN SP BLD FUND 6315	0.03503800		0.0472968	\$4.45	\$0.04	1% \$4.41
594	LOGAN V QUAL CAP 6894	0.00000000		0	\$0.00	\$0.00	1% \$0.00
889	LOGAN V BOND 2010 6207	0.06923500	0.06923500	1	\$8.80	\$8.80	\$0.09 1% \$8.71
980	NRD ELKHORN 7310	0.02327300	0.02327300	1	\$2.96	\$2.96	\$0.03 1% \$2.93

Balances to consolidated levy 1.27325300 1.27325300 \$161.82 \$161.82 \$1.47 \$160.35
 will be added back to fund 100
 0.00000000 \$0.00 \$0.00 \$0.00

CORRECTED AG CREDIT

Village of Uehling

Corrected Ag Tax Credit
Credit Paid by State and
Allocated to Subdivisions

Taxes - Real \$161.82
Taxes - Personal
Total Collected \$161.82

Roll year 2017
Tax District

546

Corrected Tax Credit \$161.82

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	17.40565308%	\$28.17
260	Logan General		0.0764240	0.0764240	6.00226349%	\$9.71
360	Fire D 6 - Uehling		0.0287450	0.0287450	2.25760316%	\$3.65
400	ESU 2		0.0157600	0.0157600	1.23777443%	\$2.00
440	Ag Soc		0.0023870	0.0023870	0.18747256%	\$0.30
500	Metro College		0.0950000	0.0950000	7.46120370%	\$12.07
594	27-0594 Logan View		0.7408110	0.7408110	58.18254502%	\$94.15
889	Logan V 594 Bond 2010		0.0692350	0.0692350	5.43764672%	\$8.80
980	NRD Elkhorn		0.0232730	0.0232730	1.82783783%	\$2.96

consolidated tax levy 1.2732530 1.2732530 100.00% \$161.82

Results

Corrected
Ag Tax
Credit
Allowed -
Allocated
to each
Fund to be
repaid to
State

Fund	subfund	base Rate	total tax rate	Distribution Amount	Commission Amount	comm Rate	State
10	COUNTY GENERAL 100	0.18271800	0.29804200	\$28.17	\$17.27	0%	\$17.27
10	ROAD/BRIDGE 300	0.00000000			\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.02474800	0.0830353	\$2.34	\$0.00	0%	\$2.34
10	INDIGENT 1500	0.00245000	0.0082203	\$0.23	\$0.00	0%	\$0.23
10	INSTITUTIONS 1700	0.00448200	0.0150381	\$0.42	\$0.00	0%	\$0.42
10	BUILDING FUND 4001	0.00490200	0.0164473	\$0.46	\$0.00	0%	\$0.46
10	MUSEUM 9300	0.00231800	0.0077774	\$0.22	\$0.00	0%	\$0.22
260	LOGAN GEN&LID EX 881	0.07642400	0.2564202	\$7.22	\$0.14	2%	\$7.08
360	FIRE D-6 GEN 7706	0.02842100	0.02842100	\$9.71	\$9.71	2%	\$9.52
360	FIRE D-6 BOND 7856	0.00032400	0.01532400	\$3.65	\$0.08	2%	\$0.08
400	ESU #2 GEN 6900	0.01500000	0.9788567	\$3.58	\$0.04	1%	\$3.54
400	ESU #2 BOND 2013 6905	0.00076000	0.00314700	\$2.00	\$0.48	1%	\$0.48
440	AG SOCIETY 9200	0.00238700	0.7585002	\$1.52	\$0.03	2%	\$1.49
500	METRO COL GEN 7100	0.07500000	0.07500000	\$0.30	\$0.30	1%	\$0.30
500	METRO COL SKG 7110	0.02000000	0.72577300	\$12.07	\$0.33	1%	\$0.33
500	METRO TECH HAZ 7120	0.00000000		\$0.00	\$0.00	1%	\$0.00
594	LOGAN V SCH GEN 6123	0.70577300	0.9724432	\$11.74	\$0.12	1%	\$11.62
594	LOGAN SP BLD FUND 6315	0.03503800	0.12754600	\$94.15	\$25.86	1%	\$25.61
594	LOGAN V QUAL CAP 689	0.00000000		\$0.00	\$0.00	1%	\$0.00
889	LOGAN V BOND 2010 6207	0.06923500	0.5428238	\$51.11	\$0.51	1%	\$50.60
980	NRD ELKHORN 7310	0.02327300	0.1824675	\$17.18	\$0.17	1%	\$17.01

Balances to consolidated levy 1.27325300 1.27325300 \$150.06 \$150.06 \$1.48 \$148.59
0.00000000 \$11.76 \$0.00 will be added back to fund 100 \$0.00

County Funds
2017 Tax Correction

	General	Road	Capital Improvement	Indigent	Institutions	Building fund	Museum	Total
Original Tax Allocated	256.86	-	34.79	3.44	6.30	6.89	3.26	311.54
Corrected Tax Allocated	-	-	-	-	-	-	-	-
Original Ag Credit Allocated	23.22	-	3.15	0.31	0.57	0.62	0.29	28.16
Corrected Ag Credit Allocated	-	-	-	-	-	-	-	-
Original Tax Commission Collected	16.30	-	-	-	-	-	-	16.30
Corrected Tax Commission	-	-	-	-	-	-	-	-
Original Ag Credit Commission Collected	1.47	-	-	-	-	-	-	1.47
Corrected Ag Credit Commission	-	-	-	-	-	-	-	-
Amt to return for refund to Village of Lehling	<u>297.85</u>	<u>-</u>	<u>37.94</u>	<u>3.75</u>	<u>6.87</u>	<u>7.51</u>	<u>3.55</u>	<u>357.47</u>

Nebraska Revised Statute 77-1502

Revised Statutes

Chapter 77

77-1502

Print Friendly

77-1501 Chapter 77 Index 77-1502.01

Chapter 77 Section 1502

77-1502.

Board; protests; report; notification.

(1) The county board of equalization shall meet for the purpose of reviewing and deciding written protests filed pursuant to this section beginning on or after June 1 and ending on or before July 25 of each year. Protests regarding real property shall be signed and filed after the county assessor's completion of the real property assessment roll required by section 77-1315 and on or before June 30. For protests of real property, a protest shall be filed for each parcel. Protests regarding taxable tangible personal property returns filed pursuant to section 77-1229 from January 1 through May 1 shall be signed and filed on or before June 30. The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. The resolution must be adopted before July 25 and it will affect the time for hearing protests for that year only. By adopting such resolution, such county waives any right to petition the Tax Equalization and Review Commission for adjustment of a class or subclass of real property under section 77-1504.01 for that year.

(2) Each protest shall be signed and filed with the county clerk of the county where the property is assessed. The protest shall contain or have attached a statement of the reason or reasons why the requested change should be made and a description of the property to which the protest applies. If the property is real property, a description adequate to identify each parcel shall be provided. If the property is tangible personal property, a physical description of the property under protest shall be provided. If the protest does not contain or have attached the statement of the reason or reasons for the protest or the applicable description of the property, the protest shall be dismissed by the county board of equalization.

(3) Beginning January 1, 2014, in counties with a population of at least one hundred fifty thousand

inhabitants according to the most recent federal decennial census, for a protest regarding real property, each protester shall be afforded the opportunity to meet in person with the county board of equalization or a referee appointed under section 77-1502.01 to provide information relevant to the protested property value.

(4) No hearing of the county board of equalization on a protest filed under this section shall be held before a single commissioner or supervisor.

(5) The county clerk or county assessor shall prepare a separate report on each protest. The report shall include (a) a description adequate to identify the real property or a physical description of the tangible personal property to which the protest applies, (b) any recommendation of the county assessor for action on the protest, (c) if a referee is used, the recommendation of the referee, (d) the date the county board of equalization heard the protest, (e) the decision made by the county board of equalization, (f) the date of the decision, and (g) the date notice of the decision was mailed to the protester. The report shall contain, or have attached to it, a statement, signed by the chairperson of the county board of equalization, describing the basis upon which the board's decision was made. The report shall have attached to it a copy of that portion of the property record file which substantiates calculation of the protested value unless the county assessor certifies to the county board of equalization that a copy is maintained in either electronic or paper form in his or her office. One copy of the report, if prepared by the county clerk, shall be given to the county assessor on or before August 2. The county assessor shall have no authority to make a change in the assessment rolls until there is in his or her possession a report which has been completed in the manner specified in this section. If the county assessor deems a report submitted by the county clerk incomplete, the county assessor shall return the same to the county clerk for proper preparation.

(6) On or before August 2, or on or before August 18 in a county that has adopted a resolution to extend the deadline for hearing protests, the county clerk shall mail to the protester written notice of the board's decision. The notice shall contain a statement advising the protester that a report of the board's decision is available at the county clerk's or county assessor's office, whichever is appropriate.

Source

Laws 1903, c. 73, § 121, p. 428;
Laws 1905, c. 112, § 1, p. 515;
Laws 1909, c. 112, § 1, p. 444;
Laws 1911, c. 104, § 14, p. 379;
R.S.1913, § 6437;
C.S.1922, § 5972;
C.S.1929, § 77-1702;
R.S.1943, § 77-1502;
Laws 1947, c. 251, § 36, p. 826;
Laws 1949, c. 233, § 1, p. 644;
Laws 1953, c. 274, § 1, p. 899;
Laws 1959, c. 355, § 25, p. 1267;
Laws 1959, c. 371, § 1, p. 1307;

77-1736.06. Property tax refund; procedure.

The following procedure shall apply when making a property tax refund:

(1) Within thirty days of the entry of a final nonappealable order, an unprotested determination of a county assessor, an unappealed decision of a county board of equalization, or other final action requiring a refund of real or personal property taxes paid or, for property valued by the state, within thirty days of a recertification of value by the Property Tax Administrator pursuant to section 77-1775 or 77-1775.01, the county assessor shall determine the amount of refund due the person entitled to the refund, certify that amount to the county treasurer, and send a copy of such certification to the person entitled to the refund. Within thirty days from the date the county assessor certifies the amount of the refund, the county treasurer shall notify each political subdivision, including any school district receiving a distribution pursuant to section 79-1073 and any land bank receiving real property taxes pursuant to subdivision (3)(a) of section 19-5211, of its respective share of the refund, except that for any political subdivision whose share of the refund is two hundred dollars or less, the county board may waive this notice requirement. Notification shall be by first-class mail, postage prepaid, to the last-known address of record of the political subdivision. The county treasurer shall pay the refund from funds in his or her possession belonging to any political subdivision, including any school district receiving a distribution pursuant to section 79-1073 and any land bank receiving real property taxes pursuant to subdivision (3)(a) of section 19-5211, which received any part of the tax or penalty being refunded. If sufficient funds are not available or the political subdivision, within thirty days of the mailing of the notice by the county treasurer if applicable, certifies to the county treasurer that a hardship would result and create a serious interference with its governmental functions if the refund of the tax or penalty is paid, the county treasurer shall register the refund or portion thereof which remains unpaid as a claim against such political subdivision and shall issue the person entitled to the refund a receipt for the registration of the claim. The certification by a political subdivision declaring a hardship shall be binding upon the county treasurer;

(2) The refund of a tax or penalty or the receipt for the registration of a claim made or issued pursuant to this section shall be satisfied in full as soon as practicable and in no event later than five years from the date the final order or other action approving a refund is entered. The governing body of the political subdivision shall make provisions in its budget for the amount of any refund or claim to be satisfied pursuant to this section. If a receipt for the registration of a claim is given:

(a) Such receipt shall be applied to satisfy any tax levied or assessed by that political subdivision next falling due from the person holding the receipt after the sixth next succeeding levy is made on behalf of the political subdivision following the final order or other action approving the refund; and

(b) To the extent the amount of such receipt exceeds the amount of such tax liability, the unsatisfied balance of the receipt shall be paid and satisfied within the five-year period prescribed in this subdivision from a combination of a credit against taxes anticipated to be due to the political subdivision during such period and cash payment from any funds expected to accrue to the political subdivision pursuant to a written plan to be filed by the political subdivision with the county treasurer no later than thirty days after the claim against the political subdivision is first reduced by operation of a credit against taxes due to such political subdivision.

If a political subdivision fails to fully satisfy the refund or claim prior to the sixth next succeeding levy following the entry of a final nonappealable order or other action approving a refund, interest shall accrue on the unpaid balance commencing on the sixth next succeeding levy following such entry or action at the rate set forth in section 45-103;

(3) The county treasurer shall mail the refund or the receipt by first-class mail, postage prepaid, to the last-known address of the person entitled thereto. Multiple refunds to the same person may be combined into one refund or credit. If a refund is not claimed by June 1 of the year following the year of mailing, the refund shall be canceled and the resultant amount credited to the various funds originally charged;

(4) When the refund involves property valued by the state, the Tax Commissioner shall be authorized to negotiate a settlement of the amount of the refund or claim due pursuant to this section on behalf of the political subdivision from which such refund or claim is due. Any political subdivision which does not agree with the settlement terms as negotiated may reject such terms, and the refund or claim due from the political subdivision then shall be satisfied as set forth in this section as if no such negotiation had occurred;

(5) In the event that the Legislature appropriates state funds to be disbursed for the purposes of satisfying all or any portion of any refund or claim, the Tax Commissioner shall order the county treasurer to disburse such refund amounts directly to the persons entitled to the refund in partial or total satisfaction of such persons' claims. The county treasurer shall disburse such amounts within forty-five days after receipt thereof; and

(6) If all or any portion of the refund is reduced by way of settlement or forgiveness by the person entitled to the refund, the proportionate amount of the refund that was paid by an appropriation of state funds shall be reimbursed by the county treasurer to the State Treasurer within forty-five days after receipt of the settlement agreement or receipt of the forgiven refund. The amount so reimbursed shall be credited to the General Fund.

Source: Laws 1991, LB 829, § 15; Laws 1992, LB 1063, § 138; Laws 1992, Second Spec. Sess., LB 1, § 111; Laws 1993, LB 555, § 1; Laws 1995, LB 490, § 167; Laws 2007, LB334, § 82; Laws 2008, LB965, § 18; Laws 2010, LB1070, § 3; Laws 2013, LB97, § 19; Laws 2016, LB1067, § 9.

Effective Date: July 21, 2016