

# 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

June 4, 2019

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

Agenda Item # 14  
Date 6-19-2019

RE: East Central District Health Department Tax Roll Correction

At the May 8, 2019 meeting of the Dodge County Board of Equalization, a Tax Roll Correction was approved for the East Central District Health Department. The property was taxed in 2017 when it should have been exempt from taxes. The parcel should have been removed from the tax list in the Assessor's office. Since this did not happen, the East Central District Health Department 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 East Central District Health Department.

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 that if this is a hardship you are allowed to repay it within five (5) years. However, you would need to provide this office with 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. I have included a spreadsheet indicating the amount of refund you will need to return. **The total amount due from DODGE COUNTY is \$3,567.10.** 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, and a Tax Credit sheet. All taxpayers are allowed a Tax Credit in the State of Nebraska, 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

RECEIVED  
2019 JUN -6 PM 2:10  
DODGE COUNTY NEBRASKA  
FREMONT COUNTY CLERK

# Tax List Corrections,

# Dodge County, Nebraska

DATE 5-8-2019 No. 4993

NAME East Central District Health Dept ADDRESS Attn: Rebecca Rayman, PO Box 1028  
Columbus NE 68601

Year Corrected 2017 School Dist. No. 3 Tax Dist. No. 1 Tax Book No. \_\_\_\_\_ Page No. \_\_\_\_\_

Description of Property Shalmar 1st Lot 1 + 535' Lot 4 Shalmar 3rd ID No. 270131481

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	*PENALTY TAX Credit		1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	270131481	1,487,280	2.041365	30,360.82	1	—	1308.06		14,526.38	14,526.38	29,052.76
CORRECTED TAX	270131481	0	—	0	1	—	0		0	0	0
ADDED TAX											
DEDUCTED TAX							1308.06				29,052.76

Reason for correction Political Subdivision, should have been exempt as of  
January 1, 2017.

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 8th day of May, 2019.  
Tom L. [Signature]  
 CHAIRMAN

**COPY**  
Debbie Churchill  
 COUNTY ASSESSOR-COUNTY CLERK

By \_\_\_\_\_ DEPUTY

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



# 2017 REAL TAX STATEMENT

ID# 270131481



**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.  
1 - FREMONT CIT      2340

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

EAST CENTRAL DISTRICT HEALTH DEPT  
% REBECCA RAYMAN  
PO BOX 1028 4321 41ST AVE  
COLUMBUS, NE 68601-1028

	Value	Tax Amount
Before Credits	1,487,280	30,360.82
Tax Credit	1,487,280	1,308.06
Ag Tax Credit	0	0.00
Homestead Credit	0	0.00
After Credits	1,487,280	29,052.76
Drainage		
Special or Penalty		0.00

AMOUNT DUE      29,052.76  
INSTALLMENT      14,526.38

DESCRIPTION:  
SHALIMAR 1ST LOT 1 & S35' LOT 4 SHALIMAR 3RD

**COPY**

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

Property Address: 02740 N CLARKSON

COUNTY	0.221831	0.221618	3,299.25	3,296.07
FREMONT	0.347736	0.407222	5,171.81	6,056.53
ESU #2	0.015790	0.015760	234.84	234.40
AG SOC	0.002387	0.002387	35.50	35.50
METRO COLLEGE	0.095000	0.095000	1,412.92	1,412.92
27-0001 FREMONT	1.057722	1.057722	15,731.29	15,731.29
F-1 SCHL BOND K-8 2000	0.121093	0.121080	1,800.99	1,800.80
F-1 SCHL BOND 9-12 2000	0.023432	0.023430	348.50	348.47
F-1 SCHL BOND 1 2010	0.039872	0.039868	593.01	592.95
F-1 SCHL BOND 2 2010	0.020099	0.020097	298.93	298.90
NRD PLATTE	0.038278	0.037181	569.30	552.99

402-727-2750  
Tax Sale Certificate  
on file.

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

## 2017 REAL TAX

## 2017 REAL TAX

Taxes Due Date      12/31/2017

2nd Half Delinquent      09/01/2018

1st Half Delinquent      05/01/2018

ID NUMBER      270131481  
SEQUENCE NO.      2340  
TOTAL LEVY      2.041365  
TOTAL VALUE      1,487,280

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% REBECCA RAYMAN  
PO BOX 1028 4321 41ST AVE  
COLUMBUS, NE 68601-1028

TOTAL TAXES      29,052.76

INSTALLMENT      14,526.38

INSTALLMENT      14,526.38



ORIGINAL LEVY

East Central Dist Health Dept - Original Levy  
After Tax Credit

Taxes - Real \$29,052.76  
Total Collected \$29,052.76

Parcel # 270131481

Roll year 2017  
Tax District 1

Payment \$29,052.76

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	10.85636327%	\$3,154.07
20	Fremont General		0.4072220	0.4072220	19.94851484%	\$5,795.59
400	ESU #2 General		0.0157600	0.0157600	0.77203244%	\$224.30
440	Ag Society		0.0023870	0.0023870	0.11693156%	\$33.97
500	Metro Tech General		0.0950000	0.0950000	4.65374884%	\$1,352.04
510	27-0001 Fremont 1		1.0577220	1.0577220	51.81444769%	\$15,053.53
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	5.93132536%	\$1,723.21
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.14776142%	\$333.46
513	F-1 Bld Am Bond 1-New 5/6		0.0398680	0.0398680	1.95300693%	\$567.40
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	0.98448832%	\$286.02
990	NRD Platte		0.0371810	0.0371810	1.82137932%	\$529.16

consolidated tax levy 2.0413650 2.0413650 100.00% \$29,052.76

Results

Fund	subfund	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	0.82447274	\$3,154.07	\$2,600.45	0%	\$2,600.45
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.00000000		0.00000000		\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.02474800		0.11166963		\$352.21	0%	\$352.21
10	INDIGENT 1500	0.00245000		0.011055059		\$34.87	0%	\$34.87
10	INSTITUTIONS 1700	0.00448200		0.020223989		\$63.79	0%	\$63.79
10	VETERANS AID 1900	0.00000000		0		\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00490200		0.02211914		\$69.77	0%	\$69.77
10	MUSEUM/HIST SOC 9300	0.00231800		0.010459439		\$32.99	0%	\$32.99
20	FREMONT DEBT 8500	0.02385900	0.40722200	0.058589664	\$5,795.59	\$339.56	3.40%	\$336.17
20	FREMONT GENERAL 8600	0.38336300		0.941410336		\$5,456.03	54.56%	\$5,401.47
400	ESU #2 GEN 6900	0.01500000	0.01576000	0.95177665	\$224.30	\$213.48	2.13%	\$211.35
400	ESU #2 BOND 6905	0.00076000		0.04822335		\$10.82	0.11%	\$10.71
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$33.97	\$33.97	0.68%	\$33.29
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$1,352.04	\$1,067.40	10.67%	\$1,056.73
500	METRO COL SKG 7110	0.02000000		0.210526316		\$284.64	2.85%	\$281.79
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	0%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.05772200	1	\$15,053.53	\$15,053.53	150.54%	\$14,902.99
510	27-0001 SCH 37 6109	0.00000000		0		\$0.00	0%	\$0.00
510	27-0001 SAUN 11 6131	0.00000000		0		\$0.00	0%	\$0.00
510	27-0001 FRE BLD FUND 6301	0.00000000		0		\$0.00	0%	\$0.00
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$0.00	0%	\$0.00
510	27-0001 FRE QUAL CAP K-8 6805	0.00000000		0		\$0.00	0%	\$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$1,723.21	\$1,723.21	17.23%	\$1,705.98
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$333.46	\$333.46	3.33%	\$330.12
513	F-1 BD AM 1-NEW 6210	0.03986800	0.03986800	1	\$567.40	\$567.40	5.67%	\$561.73
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$286.02	\$286.02	2.86%	\$283.16
990	NRD PLATTE 7320	0.03718100	0.03718100	1	\$529.16	\$529.16	5.29%	\$523.87

Balances to consolidated levy 2.0413650 2.0413650 \$29,052.76 \$29,052.76 \$259.33 \$28,793.43  
 will be added back to fund 100  
 0.00000000 \$0.00 \$0.00 \$0.00



CORRECTED LEVY

East Central Dist Health Dept - Corrected Levy  
After Tax Credit

Taxes - Real \$0.00  
Total Collected \$0.00

Parcel # 270131481

Roll year 2017  
Tax District 1

Payment \$0.00

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	10.85636327%	\$0.00
20	Fremont General		0.4072220	0.4072220	19.94851484%	\$0.00
400	ESU #2 General		0.0157600	0.0157600	0.77203244%	\$0.00
440	Ag Society		0.0023870	0.0023870	0.11693156%	\$0.00
500	Metro Tech General		0.0950000	0.0950000	4.65374884%	\$0.00
510	27-0001 Fremont 1		1.0577220	1.0577220	51.81444769%	\$0.00
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	5.93132536%	\$0.00
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.14776142%	\$0.00
513	F-1 Bld Arn Bond 1-New 5/6		0.0398680	0.0398680	1.95300693%	\$0.00
514	F-1 Bld Arn Bond 2-Elem Reno		0.0200970	0.0200970	0.98448832%	\$0.00
990	NRD Platte		0.0371810	0.0371810	1.82137932%	\$0.00

consolidated tax levy 2.04136500 2.0413650 100.00% \$0.00

Results

Fund	subfund	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	0.82447274	\$0.00	\$0.00	0% \$0.00
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.00000000		0.00000000	\$0.00	\$0.00	0% \$0.00
10	CAPITAL IMPR 950	0.02474800		0.11166963	\$0.00	\$0.00	0% \$0.00
10	INDIGENT 1500	0.00245000		0.011055059	\$0.00	\$0.00	0% \$0.00
10	INSTITUTIONS 1700	0.00448200		0.020223989	\$0.00	\$0.00	0% \$0.00
10	VETERANS AID 1900	0.00000000		0	\$0.00	\$0.00	0% \$0.00
10	COUNTY BLDG FUND 4001	0.00490200		0.02211914	\$0.00	\$0.00	0% \$0.00
10	MUSEUM/HIST SOC 9300	0.00231800		0.010459439	\$0.00	\$0.00	0% \$0.00
20	FREMONT DEBT 8500	0.02385900	0.40722200	0.058589664	\$0.00	\$0.00	1% \$0.00
20	FREMONT GENERAL 8600	0.38336300		0.941410336	\$0.00	\$0.00	1% \$0.00
400	ESU #2 GEN 6900	0.01500000	0.01576000	0.95177665	\$0.00	\$0.00	1% \$0.00
400	ESU #2 BOND 6905	0.00076000		0.04822335	\$0.00	\$0.00	1% \$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.00	\$0.00	2% \$0.00
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$0.00	\$0.00	1% \$0.00
500	METRO COL SKG 7110	0.02000000		0.210526316	\$0.00	\$0.00	1% \$0.00
500	METRO HAZ/HAND 7120	0.00000000		0	\$0.00	\$0.00	1% \$0.00
510	27-0001 FREMONT 6101	1.05772200	1.05772200	1	\$0.00	\$0.00	1% \$0.00
510	27-0001 SCH 37 6109	0.00000000		0	\$0.00	\$0.00	1% \$0.00
510	27-0001 SAUN 11 6131	0.00000000		0	\$0.00	\$0.00	1% \$0.00
510	27-0001 FRE BLD FUND 6301	0.00000000		0	\$0.00	\$0.00	1% \$0.00
510	27-0001 FRE QUAL CAP 9-12 6601	0.00000000		0	\$0.00	\$0.00	1% \$0.00
510	27-0001 FRE QUAL CAP K-8 6605	0.00000000		0	\$0.00	\$0.00	1% \$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$0.00	\$0.00	1% \$0.00
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$0.00	\$0.00	1% \$0.00
513	F-1 BD AM 1-NEW 6210	0.03986800	0.03986800	1	\$0.00	\$0.00	1% \$0.00
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$0.00	\$0.00	1% \$0.00
990	NRD PLATTE 7320	0.03718100	0.03718100	1	\$0.00	\$0.00	1% \$0.00

Balances to consolidated levy 2.04136500 2.04136500 \$0.00 \$0.00 \$0.00 \$0.00  
 will be added back to fund 100  
 0.00000000 \$0.00 \$0.00 \$0.00

ORIGINAL TAX CREDIT

East Central Dist Health Dept - Original Tax Credit  
After Tax Credit

Taxes - Real **\$1,308.06**  
Total Collected \$1,308.06

Parcel # 270131481

Roll year 2017  
Tax District 1

Payment \$1,308.06

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	10.85636327%	\$142.01
20	Fremont General		0.4072220	0.4072220	19.94851484%	\$260.94
400	ESU #2 General		0.0157600	0.0157600	0.77203244%	\$10.10
440	Ag Society		0.0023870	0.0023870	0.11693156%	\$1.53
500	Metro Tech General		0.0950000	0.0950000	4.65374884%	\$60.87
510	27-0001 Fremont 1		1.0577220	1.0577220	51.81444769%	\$677.76
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	5.93132536%	\$77.59
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.14776142%	\$15.01
513	F-1 Bld Am Bond 1-New 5/6		0.0398680	0.0398680	1.95300693%	\$25.55
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	0.98448832%	\$12.88
990	NRD Platte		0.0371810	0.0371810	1.82137932%	\$23.82

consolidated tax levy 2.0413650 2.0413650 100.00% \$1,308.06

Results

Fund	subfund	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	0.82447274	\$142.01	\$117.08	0%	\$117.08
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.00000000		0.00000000		\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.02474800		0.11166963		\$15.86	0%	\$15.86
10	INDIGENT 1500	0.00245000		0.011055059		\$1.57	0%	\$1.57
10	INSTITUTIONS 1700	0.00448200		0.020223989		\$2.87	0%	\$2.87
10	VETERANS AID 1900	0.00000000		0		\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00490200		0.02211914		\$3.14	0%	\$3.14
10	MUSEUM/HIST SOC 9300	0.00231800		0.010459439		\$1.49	0%	\$1.49
20	FREMONT DEBT 8500	0.02385900	0.40722200	0.058589664	\$260.94	\$15.29	1%	\$15.14
20	FREMONT GENERAL 8600	0.38336300		0.941410336		\$245.65	1%	\$243.19
400	ESU #2 GEN 6900	0.01500000	0.01576000	0.95177665	\$10.10	\$9.61	1%	\$9.52
400	ESU #2 BOND 6905	0.00076000		0.04822335		\$0.49	1%	\$0.48
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$1.53	\$1.53	2%	\$1.50
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$60.87	\$48.06	1%	\$47.58
500	METRO COL SKG 7110	0.02000000		0.210526316		\$12.82	1%	\$12.69
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.05772200	1	\$677.76	\$677.76	1%	\$670.99
510	27-0001 SCH 37 6109	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 SAUN 11 6131	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FRE BLD FUND 6301	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FRE QUAL CAP K-8 6605	0.00000000		0		\$0.00	1%	\$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$77.59	\$77.59	1%	\$76.81
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$15.01	\$15.01	1%	\$14.86
513	F-1 BD AM 1-NEW 6210	0.03986800	0.03986800	1	\$25.55	\$25.55	1%	\$25.29
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$12.88	\$12.88	1%	\$12.75
990	NRD PLATTE 7320	0.03718100	0.03718100	1	\$23.82	\$23.82	1%	\$23.59

Balances to consolidated levy 2.04136500 2.04136500 \$1,308.06 \$1,308.06 \$11.68 \$1,296.38  
 will be added back to fund 100  
 0.00000000 \$0.00 \$0.00 \$0.00



CORRECTED TAX CREDIT

East Central Dist Health Dept - Corrected Tax Credit Taxes - Real \$0.00 Parcel # 270131481  
 After Tax Credit

Total Collected \$0.00

Roll year 2017  
 Tax District 1

Payment \$0.00

fund	Descrip	excess	base	total		
10	County		0.2216180	0.2216180	10.85636327%	\$0.00
20	Fremont General		0.4072220	0.4072220	19.94851484%	\$0.00
400	ESU #2 General		0.0157600	0.0157600	0.77203244%	\$0.00
440	Ag Society		0.0023870	0.0023870	0.11693156%	\$0.00
500	Metro Tech General		0.0950000	0.0950000	4.65374884%	\$0.00
510	27-0001 Fremont 1		1.0577220	1.0577220	51.81444769%	\$0.00
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	5.93132536%	\$0.00
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.14776142%	\$0.00
513	F-1 Bld Am Bond 1-New 5/6		0.0398680	0.0398680	1.95300693%	\$0.00
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	0.98448832%	\$0.00
990	NRD Platte		0.0371810	0.0371810	1.82137932%	\$0.00

consolidated tax levy 2.04136500 2.0413650 100.00% \$0.00

Results

Fund	subfund	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	0.82447274	\$0.00	\$0.00	0%	\$0.00
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.00000000		0.00000000	\$0.00	\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.02474800		0.11166963	\$0.00	\$0.00	0%	\$0.00
10	INDIGENT 1500	0.00245000		0.011055059	\$0.00	\$0.00	0%	\$0.00
10	INSTITUTIONS 1700	0.00448200		0.020223989	\$0.00	\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0	\$0.00	\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00490200		0.02211914	\$0.00	\$0.00	0%	\$0.00
10	MUSEUM/HIST SOC 9300	0.00231800		0.010459439	\$0.00	\$0.00	0%	\$0.00
20	FREMONT DEBT 8500	0.02385900	0.40722200	0.058589664	\$0.00	\$0.00	1%	\$0.00
20	FREMONT GENERAL 8600	0.38336300		0.941410336	\$0.00	\$0.00	1%	\$0.00
400	ESU #2 GEN 6900	0.01500000	0.01576000	0.95177665	\$0.00	\$0.00	1%	\$0.00
400	ESU #2 BOND 6905	0.00076000		0.04822335	\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.00	\$0.00	2%	\$0.00
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$0.00	\$0.00	1%	\$0.00
500	METRO COL SKG 7110	0.02000000		0.210526316	\$0.00	\$0.00	1%	\$0.00
500	METRO HAZ/HAND 7120	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.05772200	1	\$0.00	\$0.00	1%	\$0.00
510	27-0001 SCH 37 6109	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 SAUN 11 6131	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE BLD FUND 6301	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE QJAL CAP 9-12 6801	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE QJAL CAP K-8 6805	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$0.00	\$0.00	1%	\$0.00
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$0.00	\$0.00	1%	\$0.00
513	F-1 BD AM 1-NEW 6210	0.03986800	0.03986800	1	\$0.00	\$0.00	1%	\$0.00
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$0.00	\$0.00	1%	\$0.00
990	NRD PLATTE 7320	0.03718100	0.03718100	1	\$0.00	\$0.00	1%	\$0.00

Balances to consolidated levy 2.04136500 2.04136500 \$0.00 \$0.00 \$0.00 \$0.00  
 will be added back to fund 100  
 0.00000000 \$0.00 \$0.00 \$0.00

COUNTY

County Funds

2017 Tax Correction for  
 East Central Dist Health Dept  
 Parcel # 270131481

	100	300	901	950	1500	1700	4001	9300	Total
	General	Road	1st RESP COMM BOND	Capital Improvement	Indigent	Institutions	Building fund	Museum	
Original Tax Allocated	2,600.45	-	-	352.21	34.87	63.79	69.77	32.99	3,154.08
Corrected Tax Allocated	-	-	-	-	-	-	-	-	-
Original Tax Credit Allocated	117.08	-	-	15.86	1.57	2.87	3.14	1.49	142.01
Corrected Tax Credit Allocated	-	-	-	-	-	-	-	-	-
Original Tax Commission Collected	259.33	-	-	-	-	-	-	-	259.33
Corrected Tax Commission	-	-	-	-	-	-	-	-	-
Original Tax Credit Commission Collected	11.68	-	-	-	-	-	-	-	11.68
Corrected Tax Credit Commission	-	-	-	-	-	-	-	-	-
Amount to be returned for refund	2,988.54	-	-	368.07	36.44	66.66	72.91	34.48	3,567.10



**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



# Nebraska Revised Statute 77-1502

## Revised Statutes

### Chapter 77

#### 77-1502

Print Friendly

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### 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;