

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 19, 2020

Agenda Item # 13
Date 2-26-2020
Date _____

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

RE: MBEE LLC Tax Roll Correction

During the February 12, 2020 meeting of the Dodge County Board of Equalization, a Tax Roll Correction was approved for the MBEE LLC. The Nebraska Tax Equalization and Review Commission (TERC) has reviewed the 2018 taxes for MBEE LLC and determined that relief was to be granted and a tax correction made. Once taxes are paid to our office, 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 MBEE LLC.

When a Tax Roll Correction has been approved by the County Board of Equalization, it is 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 amount due from DODGE COUNTY is \$599.21.** 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 2018 Tax Statement showing what was originally billed. There are also spreadsheets showing a breakdown of tax amounts previously distributed to each subdivision. You will also have Original and Corrected Tax Levy sheets, and the Original and Corrected Tax Credit sheets. 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
2020 FEB 20 AM 9:02
DODGE COUNTY, NEBRASKA
FREMONT COUNTY CLERK

Tax List Corrections,

Dodge County, Nebraska

DATE 1-30-2020 No. 5087

NAME MBEE LLC ADDRESS 220 W Cloverly Rd, Fremont NE 68025

Year Corrected 2018 School Dist. No. _____ Tax Dist. No. 236 Tax Book No. _____ Page No. _____

Description of Property Sawyer Industrial Park Lot 1 8.43 Ac ID No. 270137734
24-17-8

	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	270137734	1,013,595	1.774523	17,986. ⁵⁰	236		876. ⁷⁶	8554. ²⁰	X 2	17,109. ⁸⁰
CORRECTED TAX	270137734	805,223	1.774523	14,288. ⁸¹	236		696. ⁵²	6796. ¹⁸	X 2	13,592. ³⁵
ADDED TAX	No Change to Land: \$72,150									
DEDUCTED TAX	Impr. From 941,445 to \$733,073									
							(180. ²⁴)			(3577. ⁴⁵)

Reason for correction 2018 TERC Order

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 12th day of Feb, 2020.

[Signature]
CHAIRMAN

Sebbie Churchill
COUNTY ASSESSOR-COUNTY CLERK

By _____ DEPUTY

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

2018 REAL TAX STATEMENT

ID# 270137734



MAKE CHECKS PAYABLE TO:

GAIL J BARGSTADT
 DODGE COUNTY TREASURER
 435 N PARK AVE PO BOX 999
 FREMONT NE 68026-0999

TAX DISTRICT
 236-PLATTE 1-8-

SEQUENCE NO.
 10137734

Taxes Due Date
 1st Half Delinquent
 2nd Half Delinquent

12/31/2018
 05/01/2019
 09/01/2019

MBEE LLC

220 W CLOVERLY RD
 FREMONT, NE 68025-6042

	Value	Tax Amount
Before Credits	1,013,595	17,986.56
Tax Credit	1,013,595	876.76
Ag Tax Credit	0	0.00
Homestead Credit	0	0.00
After Credits	1,013,595	17,109.80
Drainage		
Special or Penalty		0.00

AMOUNT DUE 17,109.80
 INSTALLMENT 8,554.90

Information Copy
 Taxes Escrowed with: FIRST NATIONAL BANK FREMONT

DESCRIPTION:
 SAWYER INDUSTRIAL PARK LOT 1 8.43A 24 17 8

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

Property Address: 1720- OLD HWY 8

COUNTY GENERAL	0.221618	0.271540	3,299.18	2,752.33
PLATTE GEN	0.048545	0.040896	722.68	414.52
FIRE DIST 8 GENERAL	0.051621	0.056291	768.47	570.57
ESU #2 GENERAL	0.015760	0.015000	234.62	152.04
AG SOCIETY	0.002387	0.002387	35.53	24.19
METRO TECH GENERAL	0.095000	0.095000	1,414.25	962.92
27-0001 FREMONT 1	1.057722	1.057722	15,746.10	10,721.07
F-1 K-8 BOND 2000	0.121080	0.121080	1,802.49	1,227.27
F-1 9-12 BONDS 2000	0.023430	0.023430	348.80	237.49
F-1 BLD AMER BOND 1-NEW	0.039868	0.034868	593.51	353.42
F-1 BLD AMER BOND 2-ELEM	0.020097	0.020097	299.18	203.70
NRD PLATTE GENERAL	0.037181	0.036212	553.51	367.04

402-727-2750

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

GAIL J BARGSTADT

GAIL J BARGSTADT

GAIL J BARGSTADT

2018 REAL TAX

2018 REAL TAX

2018 REAL TAX

Taxes Due Date 12/31/2018

2nd Half Delinquent 09/01/2019

1st Half Delinquent 05/01/2019

ID NUMBER 270137734
 SEQUENCE NO. 10137734
 TOTAL LEVY 1.774523
 TOTAL VALUE 1,013,595

ID NUMBER 270137734
 SEQUENCE NO. 10137734
 TOTAL LEVY 1.774523
 TOTAL VALUE 1,013,595

ID NUMBER 270137734
 SEQUENCE NO. 10137734
 TOTAL LEVY 1.774523
 TOTAL VALUE 1,013,595

MBEE LLC

MBEE LLC

MBEE LLC

220 W CLOVERLY RD
 FREMONT, NE 68025-6042

220 W CLOVERLY RD
 FREMONT, NE 68025-6042

220 W CLOVERLY RD
 FREMONT, NE 68025-6042

TOTAL TAXES 17,109.80

INSTALLMENT 8,554.90

INSTALLMENT 8,554.90



CORRECTED LEVY

MBEE LLC - Corrected Levy
After Tax Credit

Taxes - Real \$13,592.35
Total Collected \$13,592.35

Parcel # 270137734

Roll year 2018

Tax District 236

Payment \$13,592.35

fund	Descrip	excess	base	total		
10	County		0.2715400	0.2715400	15.30214035%	\$2,079.92
200	Platte Township		0.0408960	0.0408960	2.30461933%	\$313.25
380	Fire Dist 8-Fremont		0.0562910	0.0562910	3.17217641%	\$431.17
400	ESU # 2		0.0150000	0.0150000	0.84529758%	\$114.90
440	Ag Society		0.0023870	0.0023870	0.13451502%	\$18.28
500	Metro College		0.0950000	0.0950000	5.35355135%	\$727.67
510	27-0001 Fremont 1 Qcap		1.0577220	1.0577220	59.60598989%	\$8,101.85
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	6.82324208%	\$927.44
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.32035482%	\$179.47
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.96492240%	\$267.08
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	1.13252970%	\$153.94
990	NRD Platte		0.0362120	0.0362120	2.04066107%	\$277.37

consolidated tax levy 1.77452300 1.7745230 100.00% \$13,592.35

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	0.22832600	0.27154000	0.84085586	\$2,079.92	\$1,748.91	0%	\$1,748.91
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.00623700		0.02296899	\$47.77	\$0.00	0%	\$47.77
10	CAPITAL IMPR 950	0.02381500		0.087703469	\$182.42	\$0.00	0%	\$182.42
10	INDIGENT 1500	0.00315400		0.011615232	\$24.16	\$0.00	0%	\$24.16
10	INSTITUTIONS 1700	0.00234600		0.008639611	\$17.97	\$0.00	0%	\$17.97
10	VETERANS AID 1900	0.00000000		0	\$0.00	\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00549400		0.02023275	\$42.08	\$0.00	0%	\$42.08
10	MUSEUM/HIST SOC 9300	0.00216800		0.007984091	\$16.61	\$0.00	0%	\$16.61
200	PLATTE TWNSHP 8806	0.04089600	0.04089600	1	\$313.25	\$313.25	2%	\$306.99
380	FIRE DIST 8 GEN 7708	0.02695300	0.05629100	0.478815441	\$431.17	\$206.45	2%	\$202.32
380	FIRE DIST 8 BOND 7858	0.02933800		0.521184559	\$224.72	\$4.49	2%	\$220.23
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$114.90	\$114.90	1%	\$113.75
400	ESU # 2 BOND 2013 6905	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$18.28	\$18.28	2%	\$17.92
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$727.67	\$574.48	1%	\$568.73
500	METRO COL SKG 7110	0.02000000		0.210526316	\$153.19	\$1.53	1%	\$151.66
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	\$8,101.85	\$8,101.85	1%	\$8,020.84
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 6901	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE QJAL CAP K-8 6905	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$927.44	\$927.44	1%	\$918.16
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$179.47	\$179.47	1%	\$177.67
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$267.08	\$267.08	1%	\$264.41
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$153.94	\$153.94	1%	\$152.40
990	NRD PLATTE 7320	0.03621200	0.03621200	1	\$277.37	\$277.37	1%	\$274.60

Balances to consolidated levy 1.77452300 1.77452300 \$13,592.35 \$13,592.35 \$122.75 \$13,469.60

will be added back to fund 100

0.00000000 \$0.00 \$0.00 \$0.00

ORIGINAL TAX CREDIT

MBEE LLC - Original Tax Credit
After Tax Credit

Taxes - Real \$876.76

Parcel # 270137734

Total Collected \$876.76

Roll year 2018

Tax District 236

Payment \$876.76

fund	Descrip	excess	base	total		
10	County		0.2715400	0.2715400	15.30214035%	\$134.16
200	Platte Township		0.0408960	0.0408960	2.30461933%	\$20.21
380	Fire Dist 8-Fremont		0.0562910	0.0562910	3.17217641%	\$27.81
400	ESU # 2		0.0150000	0.0150000	0.84529758%	\$7.41
440	Ag Society		0.0023870	0.0023870	0.13451502%	\$1.18
500	Metro College		0.0950000	0.0950000	5.35355135%	\$46.94
510	27-0001 Fremont 1 Qcap		1.0577220	1.0577220	59.60598989%	\$522.60
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	6.82324208%	\$59.82
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.32035482%	\$11.58
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.96492240%	\$17.23
514	F-1 Bld Am Bond 2-Elern Reno		0.0200970	0.0200970	1.13252970%	\$9.93
990	NRD Platte		0.0362120	0.0362120	2.04066107%	\$17.89

consolidated tax levy 1.77452300 1.7745230 100.00% \$876.76

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	0.22832600	0.27154000	0.84085586	\$134.16	\$112.81	\$0.00	0% \$112.81
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.00623700		0.02296899		\$3.08	\$0.00	0% \$3.08
10	CAPITAL IMPR 950	0.02381500		0.087703469		\$11.77	\$0.00	0% \$11.77
10	INDIGENT 1500	0.00315400		0.011615232		\$1.56	\$0.00	0% \$1.56
10	INSTITUTIONS 1700	0.00234600		0.008639611		\$1.16	\$0.00	0% \$1.16
10	VETERANS AID 1900	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	COUNTY BLDG FUND 4001	0.00549400		0.02023275		\$2.71	\$0.00	0% \$2.71
10	MUSEUM/HIST SOC 9300	0.00216800		0.007984091		\$1.07	\$0.00	0% \$1.07
200	PLATTE TWNSHP 8806	0.04089600	0.04089600	1	\$20.21	\$20.21	\$0.40	2% \$19.80
380	FIRE DIST 8 GEN 7708	0.02695300	0.05629100	0.478815441	\$27.81	\$13.32	\$0.27	2% \$13.05
380	FIRE DIST 8 BOND 7858	0.02933800		0.521184559		\$14.50	\$0.29	2% \$14.21
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$7.41	\$7.41	\$0.07	1% \$7.34
400	ESU # 2 BOND 2013 6905	0.00000000		0		\$0.00	\$0.00	1% \$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$1.18	\$1.18	\$0.02	2% \$1.16
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$46.94	\$37.06	\$0.37	1% \$36.69
500	METRO COL SKG 7110	0.02000000		0.210526316		\$9.88	\$0.10	1% \$9.78
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	\$522.60	\$522.60	\$5.23	1% \$517.38
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	\$59.82	\$59.82	\$0.60	1% \$59.23
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$11.58	\$11.58	\$0.12	1% \$11.46
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$17.23	\$17.23	\$0.17	1% \$17.06
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$9.93	\$9.93	\$0.10	1% \$9.83
990	NRD PLATTE 7320	0.03621200	0.03621200	1	\$17.89	\$17.89	\$0.18	1% \$17.71

Balances to consolidated levy 1.77452300 1.77452300 \$876.76 \$876.76 \$7.92 \$868.84
 0.00000000 \$0.00 \$0.00 will be added back to fund 100 \$0.00

CORRECTED TAX CREDIT

MBEE LLC - Corrected Tax Credit
After Tax Credit

Taxes - Real \$696.52

Parcel # 270137734

Total Collected \$696.52

Roll year 2018

Tax District 236

Payment \$696.52

fund	Descrip	excess	base	total		
10	County		0.2715400	0.2715400	15.30214035%	\$106.58
200	Platte Township		0.0408960	0.0408960	2.30461933%	\$16.05
380	Fire Dist 8-Fremont		0.0562910	0.0562910	3.17217641%	\$22.09
400	ESU # 2		0.0150000	0.0150000	0.84529758%	\$5.89
440	Ag Society		0.0023870	0.0023870	0.13451502%	\$0.94
500	Metro College		0.0950000	0.0950000	5.35355135%	\$37.29
510	27-0001 Fremont 1 Qcap		1.0577220	1.0577220	59.60598989%	\$415.17
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	6.82324208%	\$47.53
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.32035482%	\$9.20
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.96492240%	\$13.69
514	F-1 Bld Am Bond 2-Elern Reno		0.0200970	0.0200970	1.13252970%	\$7.89
990	NRD Platte		0.0362120	0.0362120	2.04066107%	\$14.21

consolidated tax levy 1.77452300 1.7745230 100.00% \$696.52

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	0.22832600	0.27154000	0.84085586	\$106.58	\$89.62	0%	\$89.62
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.00623700		0.02296899		\$2.45	0%	\$2.45
10	CAPITAL IMPR 950	0.02381500		0.087703469		\$9.35	0%	\$9.35
10	INDIGENT 1500	0.00315400		0.011615232		\$1.24	0%	\$1.24
10	INSTITUTIONS 1700	0.00234600		0.008639611		\$0.92	0%	\$0.92
10	VETERANS AID 1900	0.00000000		0		\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00549400		0.02023275		\$2.16	0%	\$2.16
10	MUSEUM/HIST SOC 9300	0.00216800		0.007984091		\$0.85	0%	\$0.85
200	PLATTE TWNShP 8806	0.04089600	0.04089600	1	\$16.05	\$16.05	0.32%	\$15.73
380	FIRE DIST 8 GEN 7708	0.02695300	0.05629100	0.478815441	\$22.09	\$10.58	0.21%	\$10.37
380	FIRE DIST 8 BOND 7858	0.02933800		0.521184559		\$11.52	0.23%	\$11.29
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$5.89	\$5.89	0.06%	\$5.83
400	ESU # 2 BOND 2013 6905	0.00000000		0		\$0.00	0%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.94	\$0.94	0.02%	\$0.92
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$37.29	\$29.44	0.29%	\$29.14
500	METRO COL SKG 7110	0.02000000		0.210526316		\$7.85	0.08%	\$7.77
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	0%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.05772200	1	\$415.17	\$415.17	4.15%	\$411.02
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 QJAL CAP 9-12 6801	0.00000000		0		\$0.00	0%	\$0.00
510	27-0001 FRE QJAL 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	\$47.53	\$47.53	0.48%	\$47.05
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$9.20	\$9.20	0.09%	\$9.10
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$13.69	\$13.69	0.14%	\$13.55
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$7.89	\$7.89	0.08%	\$7.81
990	NRD PLATTE 7320	0.03621200	0.03621200	1	\$14.21	\$14.21	0.14%	\$14.07

Balances to consolidated levy 1.77452300 1.77452300 \$696.52 \$696.52 \$6.29 \$690.23
0.00000000 \$0.00 \$0.00 will be added back to fund 100 \$0.00

COUNTY

County Funds

2018 Tax Correction for
MBEE LLC
Parcel # 270137734

	100	300	901	950	1500	1700	4001	9300	
	General	Road	1st RESP COMM BOND	Capital Improvement	Indigent	Institutions	Building fund	Museum	Total
Original Tax Allocated	2,201.50	-	60.14	229.62	30.41	22.62	52.97	20.90	2,618.16
Corrected Tax Allocated	(1,748.91)	-	(47.77)	(182.42)	(24.16)	(17.97)	(42.08)	(16.61)	(2,079.92)
Original Tax Credit Allocated	112.81	-	3.08	11.77	1.56	1.16	2.71	1.07	134.16
Corrected Tax Credit Allocated	(89.62)	-	(2.45)	(9.35)	(1.24)	(0.92)	(2.16)	(0.85)	(106.59)
Original Tax Commission Collected	154.52								154.52
Corrected Tax Commission	(122.75)								(122.75)
Original Tax Credit Commission Collected	7.92								7.92
Corrected Tax Credit Commission	(6.29)								(6.29)
Amount to be returned for refund	<u>509.18</u>	<u>-</u>	<u>13.00</u>	<u>49.62</u>	<u>6.57</u>	<u>4.89</u>	<u>11.44</u>	<u>4.51</u>	<u>599.21</u>

Nebraska Revised Statute 77-1502

Revised Statutes

Chapter 77

77-1502

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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;

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