

Agenda Item # 26
Date 5/20/20

Brickyard Hill, LLC

5290 W. Arid Canyon Dr.
Marana, AZ 85658
520-572-3874
steve@wackerwacker.com

May 8, 2020

RECEIVED
2020 MAY 12 AM 11:24
DODGE COUNTY, NEBRASKA
FRED HYATT, COUNTY CLERK

Dodge County Board of Equalization
Dodge County Clerk
435 N Park Ave Rm 102
Fremont, NE 68025

We are requesting a hearing before the Dodge County Board of Equalization to ask for reimbursement to Brickyard Hill, LLC the full amount of \$2,891.70 that was paid for taxes on property we did not own.

Since 2008 Dodge County has been assessing Brickyard Hill, LLC property tax on (Parcel ID 270130734). That parcel was a part of Tax Lot 7, that is currently owned by Timothy Meier, (Parcel ID 270114191) that was misfiled in 2007 when we purchased the property. At the same time the County has also been collecting taxes on that same Parcel from the property owner (Meier).

Brickyard Hill receives 15 - 20 tax statements annually and has paid property tax per those statements, assuming that taxes were on property we actually owned. We recently discovered that included with those statements, was a property we indeed, did not own.

Enclosed:

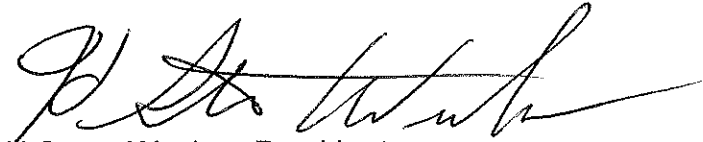
- Map A (County GIS system March 2020): which shows Parcel 270138734 that the county incorrectly established and taxed Brickyard Hill.
- Map B (County GIS system April 2020): which shows Parcel 270114191 as property owned by Timothy Meier. The map was corrected after we contacted the County and Parcel # 270138734 no longer exists on the County GIS System.

The Dodge County Treasurer collected \$2,891.70 on property #270138734 beginning 4/1/2008 up to and including 2019.

We are requesting Dodge County reimburse Brickyard Hill, LLC for the entire \$2,891.70 that was paid on property we did not own. Brickyard Hill was originally owned by Stebet Development and was quit claimed when Brickyard Hill, LLC was formed, so some of the original tax statements were in Stebet Development's name.

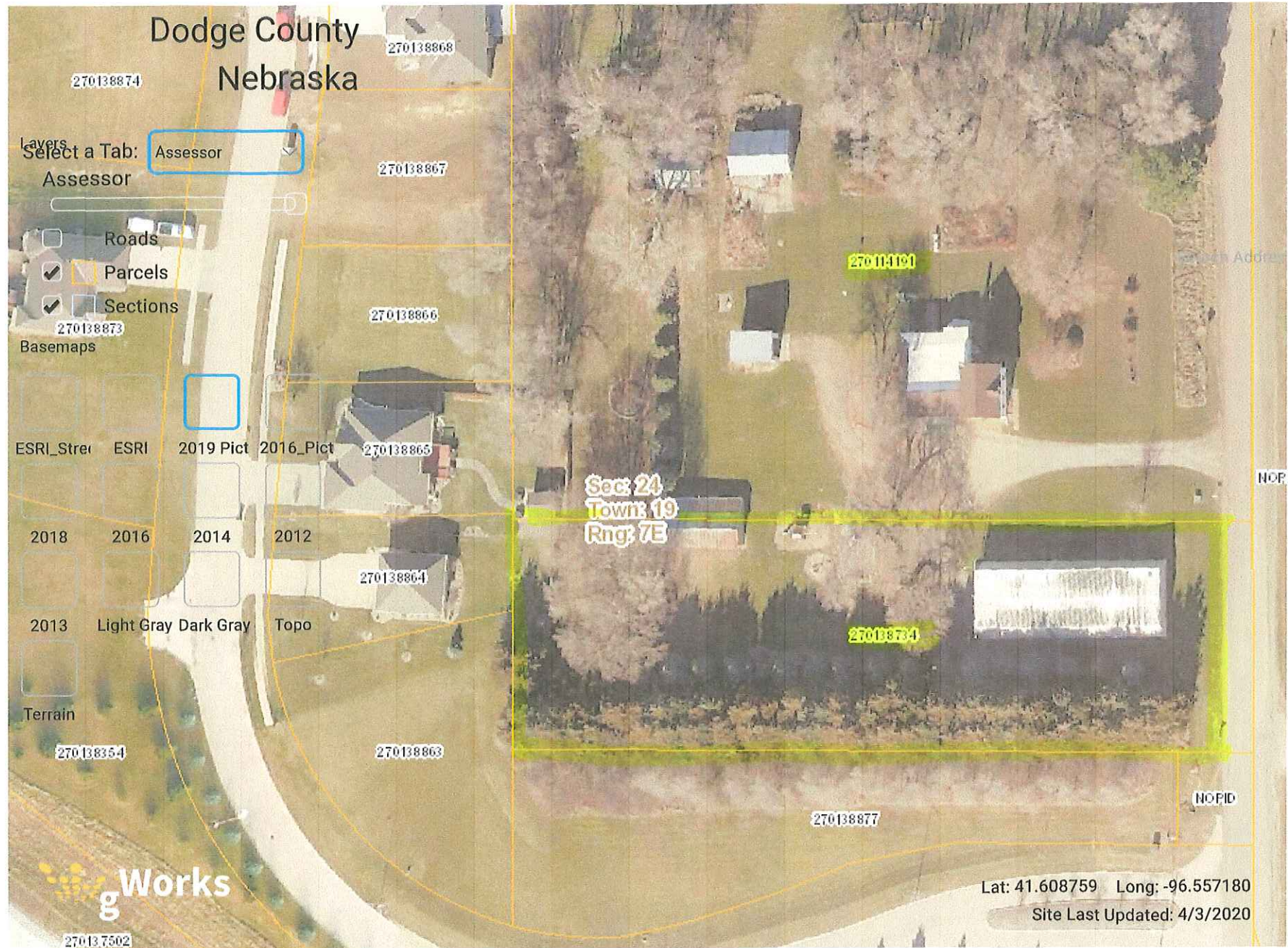
Also enclosed are:

- Original Letter to Debbie Churchill
- Letter from Debbie Churchill, County Assessor – April 15,2020
- Email from Debbie Churchill, County Assessor - April 30,2020
- Tax Breakdown from Dodge County 2014-2019 Parcel ID 270138734
- Dodge County Assessor Asset Report Parcel ID 270138734
- Taxes Brickyard Hill (Stebet Development) has paid on Parcel 270138734 to the County since purchase
- 2020 Tax Statement received for Parcel ID 270138734
- Survey provided the County when property purchased on 8/7/2007



Steve Wacker, President
Brickyard Hill, LLC

Map A





270140146

270138871

270138870

270138876

270138869

270138875

270138868

270138874

270138867

270114191

Sec: 24
Town: 19
Rng: 7E

270138873

270138866

270138865

270138864

270138863

270137386

270138877

NOPID

MAP
B

270138878

270139703

270137849

MAP
B

270137389



Brickyard Hill, LLC

5290 W. Arid Canyon Dr.

Marana, AZ 85658

520-572-3874

steve@wackerwacker.com

Debbie Churchill, Assessor
435 N Park
Fremont, NE 68025

Dodge County has been charging Brickyard Hill, LLC property tax on property currently owned by Timothy Meier (Parcel ID 270138734) since 2008.

Brickyard Hill receives 15 - 20 tax statements annually and has paid property tax per those statements beginning 4/1/2008 assuming that taxes were assessed properly. We recently discovered that included with all those statements, was property not owned by Brickyard Hill.

Dodge County office was paid \$2,891.70 on property #270138734 beginning 4/1/2008 up to and including 2019.

Attached are:

- Tax Breakdown from Dodge County Parcel ID 270138734
- Dodge County Assessor Report Parcel ID 270138734
- 2020 Tax Statement received for Parcel ID 270138734
- Tax Brickyard Hill has paid since purchase
- Photo of entry and lots
- Survey when property was purchased by us on 8/7/2007

We are requesting Dodge County reimburse Brickyard Hill, LLC for the \$2,891.70 that was paid for property we do not own. The development was originally owned by Stebet Development and was quit claimed when Brickyard Hill, LLC was formed, so of the original tax statements were in Stebet Development's name.

H Steve Wacker, President
Brickyard Hill, LLC

CC:
Lon Strand District - 3
2239 Co Rd. E
Hooper, NE 68031

Debbie Churchill
Dodge County Assessor's Office
435 North Park Avenue Room #202
Fremont, NE 68025
Office: (402) 727-3911 Fax: (402) 727-3913

April 15, 2020

H Steve Wacker – President
Brickyard Hill LLC
5290 W Arid Canyon Dr
Marana AZ 85658

Re: Tax Refund on Parcel 270138734

Mr. Wacker...I am in receipt of your letter requesting a tax refund on the above parcel for the years 2008-2019.

Nebr State Statute §77-1734.01 (see enclosed copy) clearly states tax refunds can only be made "...within three (3) years after the date the tax was due...". This is a decision handed down from the Nebraska Legislature, not this office. Therefore, 2017 would be the first year upon which a claim could be made for a tax refund.

At the April 8, 2020, meeting of the Dodge County Board of Equalization, three (3) tax corrections for years 2017, 2018, and 2019, were approved by the Supervisors. Refunds will be processed through the Dodge County Treasurer's Office.

Should you have further questions or concerns, don't hesitate to contact me.

Thank you.



Debbie Churchill
Assessor

Enclosures

cc Lon Strand – Dodge County Supervisor, District 3

Steve Wacker

From: Debbie Churchill <debbie.churchill@dodgecounty.ne.gov>
Sent: Thursday, April 30, 2020 9:25 AM
To: steve@wackerwacker.com
Cc: Lon Strand
Subject: Tax Refund on Parcel 270138734

Importance: High

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Red Category

Mr. Wacker... following our April 22, 2020, phone conversation, an email was sent to Scott Shaver, Legal Counsel for the Nebraska Property Assessment Division, as well as Paul Vaughan, Deputy Dodge County Attorney, regarding your request for further tax refunds on parcel 270138734.

Per Mr. Shaver, the Assessor's Office is bound by statute and cannot exceed the statutory limit of three (3) years of tax refunds as stated in Nebr State Statute §77-1734.01. This was executed with tax corrections 5137 (for 2017), 5138 (for 2018) and 5139 (for 2019), approved by the Dodge County Supervisors on April 8, 2020.

Any further tax refund action will require a hearing with the Dodge County Board of Equalization. A written explanation as to the specific situation, the exact nature of your request, and placement on a future Board agenda, must be submitted to the Dodge County Clerk, 435 N Park Ave Rm 102, Fremont NE 68025. Once your petition is heard, the Board may vote to approve or deny any additional refund(s). If denied, the next step in the appeal process would be the Tax Equalization and Review Commission (TERC), 301 Centennial Mall S, Lincoln, NE 68508 (<https://terc.nebraska.gov/>).

Should you have further questions or concerns, or require extra assistance in this matter, don't hesitate to contact me.

Thank you.

Debbie Churchill Dodge County Assessor

Dodge County Assessor's Office: 435 N Park Ave Rm 202, Fremont NE 68025
P: (402) 727-3018 | FAX: (402) 727-3013
Dodge County Assessment Website: <https://dodge.nebraskaassessors.com>
Dodge County Assessment GIS Website: <https://dodge.gworks.com>
Dodge County Website: <https://dodgecounty.nebraska.gov>

Parcel Information	
Parcel ID	270138734
Links	
Area #	
Current Owner	BRICKYARD HILL LLC
Mailing Address	5290 W ARID CANYON DR MARANA, AZ 85658-0000
Situs Address	
Tax District	348
School District	594 (27-0594 LOGAN VIEW 594)
Legal Description	PT TL 7 .96A 24 19 7 (NE1/4NE1/4)
Class	Single Family

Current Value Information			
Land Value	Dwelling Value	Improvement Value	Total Value
\$23,489	\$0	\$0	\$23,489

Prior Year Value Information				
Year	Land Value	Dwelling Value	Improvement Value	Total Value
2018	20,425	0	0	20,425
2017	20,425	0	0	20,425
2016	20,425	0	0	20,425
2015	20,425	0	0	20,425
2014	17,760	0	0	17,760

Yearly Tax Information		
Year	Amount	Levy
2019	\$301.56	1.387959

2019 Tax Levy	
Description	Rate

Year Sales History
No previous sales information is available.

Land Information		
Lot Basis	Square Feet	Acres
Acres x Rate	41,818	0.96

Photo

Parcel Information	
Parcel ID	270138734
Tax Payer Name	BRICKYARD HILL LLC
Mailing Address	5290 W ARID CANYON DR MARANA, AZ 85658-0000
Situs Address	00000
Legal Description	PT TL 7 .96A 24 19 7 (NE1/4NE1/4)

2019 Tax Levy Breakdown: District 348	
Fund Description	Levy Rate
27-0594 LOGAN V 594	0.801377
AG SOCIETY	0.002387
COUNTY GEN	0.255307
ESU #2 GEN	0.015000
EVERETT GEN	0.069998
FIRE DIST 2 GEN-HOOPER	0.056199
LOGAN VIEW 594 BOND 2010	0.068991
METRO TECH GEN	0.095000
NRD ELKHORN GEN	0.023700
Total Tax Levy	1.387959

Current Tax Information for 2019	
Statement #	2019-270138734RP
Gross Tax	\$326.02
Exempt Amt.	\$0.00
Misc Amt.	\$0.00
Tax Credit	\$24.46
Ag Tax Credit	\$0.00
Total Tax	\$301.56
Balance	\$301.56

Current Balance as of 4/4/2020				
Statement #	Balance	Interest	Fees	Total
2019-270138734RP	\$301.56	\$0.00	\$0.00	\$301.56

5 Year Tax History					
Statement #	Payment Date	Receipt #	Tax Amount	Interest	Total Payment
2018-270138734RP	5/21/2019	2018-1818097	\$265.98	\$1.07	\$267.05
2017-270138734RP	3/22/2018	2017-1704624	\$247.60	\$0.00	\$247.60
2016-270138734RP	3/28/2017	2016-1604341	\$243.28	\$0.00	\$243.28
2015-270138734RP	3/28/2016	2015-1504228	\$246.42	\$0.00	\$246.42
2014-270138734RP	3/27/2015	2014-1404206	\$230.32	\$0.00	\$230.32

Property Tax Paid to Dodge County on Property #240138734
By Stebet Development, LLC and Brickyard Hill, LLC

Tax Year	Date Paid	Amount	Plus Intrest
2007	4/1/2008	\$ 28.48	
2008	4/9 & 8/11/09	\$ 275.32	
2009	6/5 & 8/24/10	\$ 275.44	\$ 2.22
2010	6/8 & 8/8/11	\$ 280.52	\$ 2.01
2011	4/10/2012	\$ 274.04	
2012	4/11/2013	\$ 279.12	
2013	3/26/2014	\$ 245.18	Transferred to Brickyard Hill
2014	3/26/2015	\$ 230.32	
2015	3/22/2016	\$ 246.42	
2016	3/24/2017	\$ 243.28	
2017	3/16/2018	\$ 247.60	
2018	5/17/2019	\$ 265.98	\$ 1.07
Total Paid		\$ 2,891.70	\$ 5.30

2019 REAL TAX STATEMENT

ID# 270138734 

MAKE CHECKS PAYABLE TO:

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

TAX DISTRICT 348-EVERETT 059 SEQUENCE NO. 230138734
Taxes Due Date 12/31/2019
1st Half Delinquent 05/01/2020
2nd Half Delinquent 09/01/2020

	Value	Tax Amount
Before Credits	23,489	326.02
Tax Credit	23,489	24.46
Ag Tax Credit	0	0.00
Homestead Credit	0	0.00
After Credits	23,489	301.56
Drainage		
Special or Penalty		0.00

BRICKYARD HILL LLC
5290 W ARID CANYON DR
MARANA, AZ 85658-0000

AMOUNT DUE 301.56
INSTALLMENT 150.78

SEE REVERSE SIDE FOR INFORMATION AND INSTRUCTIONS.

DESCRIPTION:
PT TL 7.96A 24 19 7 (NE1/4NE1/4)

entry

KEEP THIS PORTION

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

Property Address: 00000

DESCRIPTION	LEVY RATE		TAX AMOUNT		TAX INFORMATION
	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
COUNTY GEN	0.271540	0.255307	55.47	59.97	IF PAYING ON OR AFTER THE DELINQUENT DATE, PLEASE CALL FOR THE CORRECT INTEREST DUE: 402-727-2750
EVERETT GEN	0.064214	0.069998	13.12	16.44	
FIRE DIST 2 GEN-HOOPER	0.071924	0.056199	14.69	13.20	
ESU #2 GEN	0.015000	0.015000	3.06	3.52	
AG SOCIETY	0.002387	0.002387	0.49	0.56	
METRO TECH GEN	0.095000	0.095000	19.41	22.31	
27-0594 LOGAN V 594	0.775037	0.801377	158.33	188.24	
LOGAN VIEW 594 BOND 2010	0.070281	0.068991	14.36	16.21	
NRD ELKHORN GEN	0.023143	0.023700	4.73	5.57	

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

DO NOT PAY

entry
GAIL J BARGSTADT
FULL PAYMENT
2019 REAL TAX

GAIL J BARGSTADT
SECOND HALF PAYMENT
2019 REAL TAX

GAIL J BARGSTADT
FIRST HALF PAYMENT
2019 REAL TAX

Taxes Due Date 12/31/2019

2nd Half Delinquent 09/01/2020

1st Half Delinquent 05/01/2020

ID NUMBER 270138734
SEQUENCE NO. 230138734
TOTAL LEVY 1.387959
TOTAL VALUE 23,489

ID NUMBER 270138734
SEQUENCE NO. 230138734
TOTAL LEVY 1.387959
TOTAL VALUE 23,489

ID NUMBER 270138734
SEQUENCE NO. 230138734
TOTAL LEVY 1.387959
TOTAL VALUE 23,489

BRICKYARD HILL LLC
5290 W ARID CANYON DR
MARANA, AZ 85658-0000

BRICKYARD HILL LLC
5290 W ARID CANYON DR
MARANA, AZ 85658-0000

BRICKYARD HILL LLC
5290 W ARID CANYON DR
MARANA, AZ 85658-0000

TOTAL TAXES 301.56

INSTALLMENT 150.78

INSTALLMENT 150.78



SURVEY RECORD

TAX LOT 7, LOCATED IN A PART OF THE N1/2 OF THE NE1/4 OF SECTION 24-T19N-R7E OF THE SIXTH P.M., DODGE COUNTY, NEBRASKA.

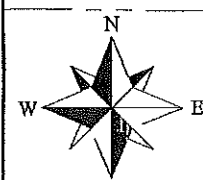
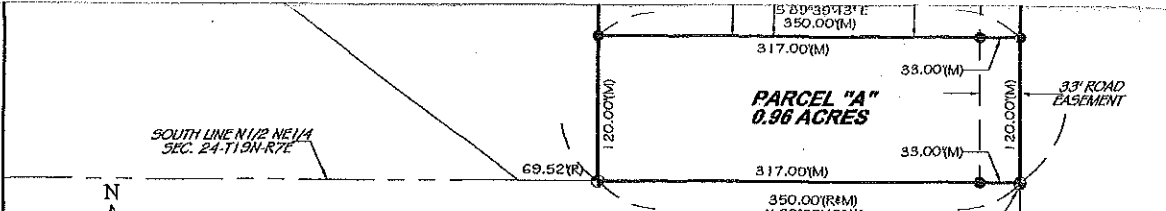
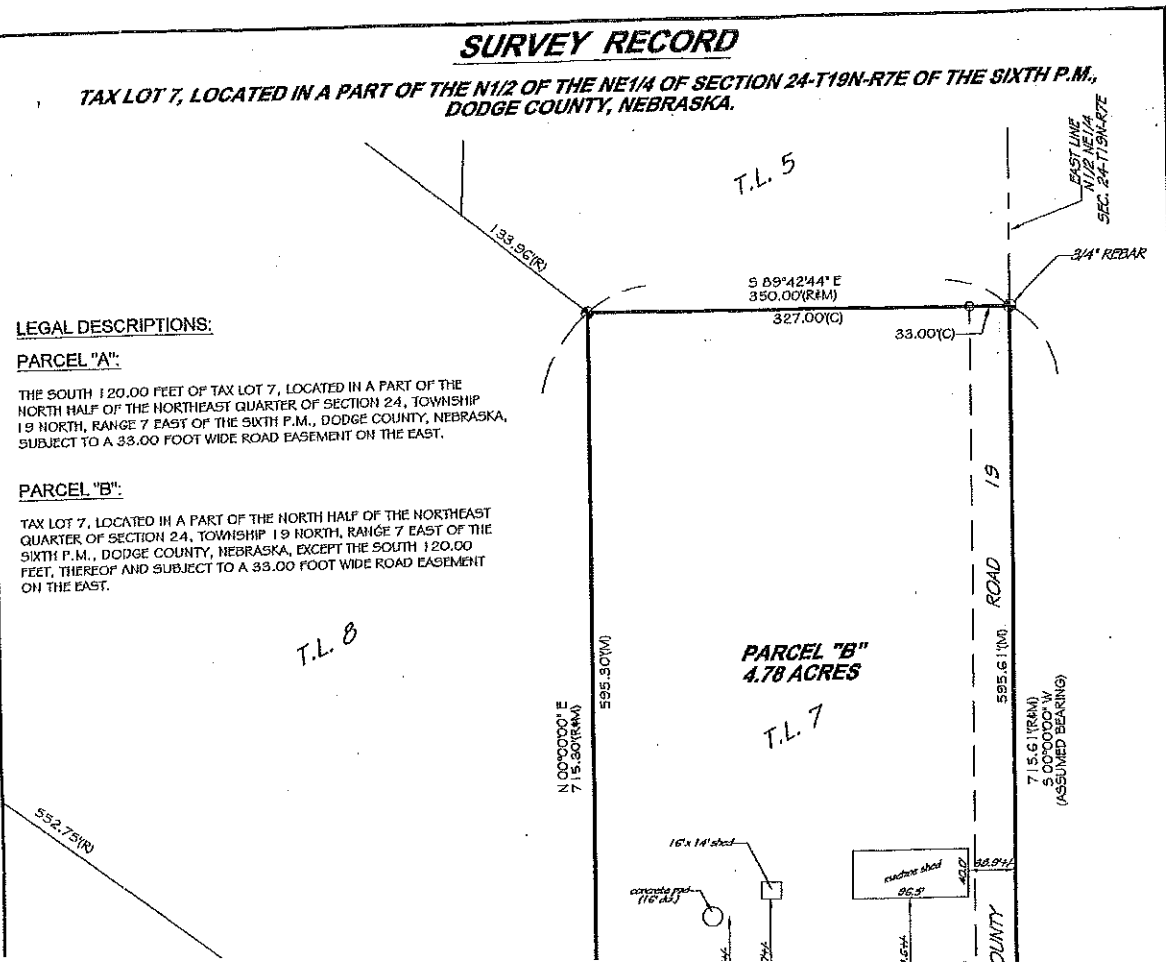
LEGAL DESCRIPTIONS:

PARCEL "A":

THE SOUTH 120.00 FEET OF TAX LOT 7, LOCATED IN A PART OF THE NORTH HALF OF THE NORTHEAST QUARTER OF SECTION 24, TOWNSHIP 19 NORTH, RANGE 7 EAST OF THE SIXTH P.M., DODGE COUNTY, NEBRASKA, SUBJECT TO A 33.00 FOOT WIDE ROAD EASEMENT ON THE EAST.

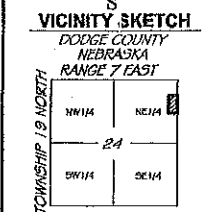
PARCEL "B":

TAX LOT 7, LOCATED IN A PART OF THE NORTH HALF OF THE NORTHEAST QUARTER OF SECTION 24, TOWNSHIP 19 NORTH, RANGE 7 EAST OF THE SIXTH P.M., DODGE COUNTY, NEBRASKA, EXCEPT THE SOUTH 120.00 FEET, THEREOF AND SUBJECT TO A 33.00 FOOT WIDE ROAD EASEMENT ON THE EAST.



CORNER TIES: (HORIZONTAL DISTANCES)

SE COR. N1/2 NE1/4 SEC. 24-T19N-R7E
 FOUND A 5/8" REBAR WITH PLASTIC CAP STAMPED "GLS SURVEYING, LS 517" 0.3' BELOW THE ROAD SURFACE.
 VAR. 27.48' TO "X" NAILS IN THE S-FACE OF A LONE WOOD POST NNE 7.26' TO A 5/8" REBAR
 ENE 53.90' TO GOD SPIKE IN THE S-FACE OF A 36" TREE (1' AG)
 E 63.38' TO "X" NAILS IN THE S-FACE OF AN END FENCE POST
 NE 82.74' TO GOD SPIKE IN THE NW-FACE OF A 24" STUMP (1' AG)
 E 5.04' TO THE CENTERLINE OF COUNTY ROAD 19



SURVEYOR'S CERTIFICATE:

I, GARY L. SIEDSCHLAG, HEREBY CERTIFY THAT THIS PLAN OF A SURVEY WAS MADE BY ME OR UNDER MY SUPERVISION AND IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE, AND THAT I AM A DULY REGISTERED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF NEBRASKA.



CLIENT NAME: DODD ENGINEERING & SURVEYING
 PROJECT NUMBER: SU-1449
 DATE: JUNE 16, 2007
 FIELD BOOK: DODGE COUNTY #9
 SCALE: 1" = 100'
 REVISION DATE:
 SHEET: 1 OF 1

LEGEND

⊕	MONUMENT FOUND	5/8" REBAR WITH PLASTIC CAP STAMPED TO 517, UNLESS NOTED OTHERWISE
⊙	MONUMENT SET	5/8" x 24" REBAR WITH PLASTIC CAP TO 517, UNLESS NOTED OTHERWISE
○	TEMPORARY POINT	
C.T.P.	CRIMPED TOP PIPE	
O.T.P.	OPEN TOP PIPE	
C	COMPUTED DISTANCE	
D	DEEDED DISTANCE	
M	MEASURED DISTANCE	
P	PLATTED DISTANCE	
R	RECORDED DISTANCE	

NOTE: ALL BEARINGS ARE ASSUMED

GLS SURVEYING INC.
 1618 SHAMROCK BLVD. YUTAN, NE 68073
 OFFICE: (402) 625-2892 CELL: (402) 618-9133