Agenda	Item #	33
Date	2/10/3	-/-

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999 GAIL J BARGSTADT PHONE 402/727-2750 FAX 402/727-2753

GAIL J BARGSTADT COUNTY TREASURER JUDITH J MAIN DEPUTY COUNTY TREASURER

February 1, 2021

Dodge County Board of Supervisors 435 N Park Avenue Fremont NE 68025 8-5 PM 12:

E: Mickey Rhoades Tax Roll Correction

At the January 27, 2021 meeting of the Dodge County Board of Equalization, a Tax Roll Correction was approved for Mickey Rhoades. This correction was to approve a 100% Homestead Exemption for the 2019 tax year 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 Mickey Rhoades.

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 total amount due from **DODGE COUNTY** is \$289.67. 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 2019 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 Original and Corrected Tax Levy sheets, Original and Corrected Tax Credit sheets, and finally Original and Corrected Agland Tax Credit sheets. 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

a a	,		7284
on the same of the	DATE	20-2021	No
• • • • • • • • • • • • • • • • • • •		s 1505 N GARN	0 100 119 108 7105-1
Year Corrected 2019 School Dist. No	Гах Dist. No	Tax Book No	Page No
Description of Property TL 70 41AC	3-17-8	ID No	270061432
STATEMENT OR SCHEDULE VALUATION RATE TAX NO. CONSOLI- DATED TAX	SCHOOL HOMESTE OR AX DIS . NO VALUE		T. 2ND TOTAL TAX
ORIGINAL 270061432 106,008 2.047225 2170.25	1 8	110.40 8	2059.
CORRECTE 270061432 106,0082.047225 2170.35	1 106,0	008 D 106,008	0
No charge to Lans / Imp	R		06
DEDUCTED TAX		110,40	2059.80
Reason for correction 2019 Homesto	as Exem	ption approve	01.
I hereby direct the County Treasurer of DODG above named party and description and to issue the	EE COUNTY is receipt in payr	to accept this Official Conent of the corrected tax as	orrection made for the shown above.
Approved by action of the County Board of Equa	alization.		
this 27th day of Jan	, 2021	Seppie Che	DOWLL TY ASSESSOR-COUNTY CLERK
Сн	AIRMAN	Ву	
ORIGINAL-TREASURER'S COPY DUPLICATE-COUNTY BOARD'S COPY TRIPLICATE-COUNTY ASSESSOR'S COPY			DEPUTY

COPY

2019 REAL TAX STATEMENT

Special or Penalty

ID# 270061432 SEQUENCE NO. 10061432

MAKE CHECKS PAYABLE TO:

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

Taxes Due Date 1st Half Delinquent 2nd Half Delinquent

1-FREMONT CITY

12/31/2019 05/01/2020 09/01/2020

KATHY M RHOADES

1505 N GARDEN CITY RD FREMONT, NE 68025-3717

Value Tax Amount 106,008 2,170.20 Before Credits 110.40 Tax Credit 106,008 Ag Tax Credit 0.00 0.00 Homestead Credit After Credits 106,008 2,059.80 Drainage 0.00

> AMOUNT DUE INSTALLMENT

2,059.80 1,029.90

DESCRIPTION: TL 70 .41A 13 17 8 (W1/2NE1/4SE1/4)

Property Address: 01505 N GARDEN CITY RD

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

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

2019	REAL	IAX
------	------	-----

2019 REAL TAX

2019 REAL TAX

Taxes Due Date

12/31/2019

2nd Half Delinquent 09/01/2020

1st Half Delinquent 05/01/2020

270061432 ID NUMBER SEQUENCE NO.

10061432 2.047225 106,008 ID NUMBER SEQUENCE NO. TOTAL LEVY TOTAL VALUE

ID NUMBER 270061432 10061432 SEQUENCE NO. 2.047225 TOTAL LEVY TOTAL VALUE 106,008

270061432 10061432 2.047225 106,008

KATHY M RHOADES

TOTAL LEVY

TOTAL VALUE

1505 N GARDEN CITY RD

KATHY M RHOADES

KATHY M RHOADES

FREMONT, NE 68025-3717

1505 N GARDEN CITY RD FREMONT, NE 68025-3717

1505 N GARDEN CITY RD FREMONT, NE 68025-3717

TOTAL TAXES

2.059.80

INSTALLMENT

INSTALLMENT

1,029.90





1,029.90



ORIGINAL LEVY

Mickey Rhoades - Original Levy After Tax Credit

consolidated tax levy

Taxes - Real

Total Collected

\$2,059.80

\$2,059.80

Parcel # 270061432

Roll year 2019

Tax District

1

Payment

\$2,059.80

\$2,059.80

100.00%

fund	Descrip	excess	base		total		
10	County		0.2553	070	0.2553070	12.47088131%	\$256.88
20	Fremont General		0.3818	220	0.3818220	18.65071011%	\$384.17
400	ESU #2 General		0.0150	000	0.0150000	0.73269914%	\$15.09
440	Ag Society		0.0023	870	0.0023870	0.11659686%	\$2.40
500	Metro Tech General		0.0950	000	0.0950000	4.64042790%	\$95.58
510	27-0001 Fremont 1		1.0627	220	1.0627220	51.91036647%	\$1,069.25
511	F-1 K-8 Bond 2000		0.1210	800	0.1210800	5.91434747%	\$121.82
512	F-1 9-12 Bonds 2000		0.0234	300	0.0234300	1.14447606%	\$23.57
513	F-1 Bld Am Bond 1-New 5/6	i i	0.0348	680	0.0348680	1.70318358%	\$35.08
514	F-1 Bld Am Bond 2-Elem Ren	no	0,0200	970	0.0200970	0.98167031%	\$20.22
990	NRD Platte		0.0355	120	0.0355120	1.73464079%	\$35.73

2.04722500 2.0472250

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	0.21320400	0.25530700	0.83508874	\$256.88	\$214.51	\$0.00		\$214.51
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00		\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$24.27	\$0.00		\$24.27
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$9.26	\$0.00	0%	\$9.26
10	INDIGENT 1500	0.00420400		0.01646645		\$4.23	\$0,00		\$4.23
10	INSTITUTIONS 1700	0.00000000		0		\$0.00	\$0.00		\$0.00
10	VETERANS AID 1900	0.00000000		Ũ		\$0,00	\$0.00		\$0,00
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000		\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$2.32	\$0.00		\$2.32
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$2.29	\$0.00		\$2.29
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$384.17	\$22.05	\$0.22	1%	\$21.83
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$362.12	\$3,62		\$358,50
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$15.09	\$15.09	\$0.15	1%	\$14.94
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$2.40	\$2.40	\$0.05	2%	\$2.35
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$95.58	\$75.46	\$0.75	1%	\$74.71
500	METRO COL SKG 7110	0.02000000		0.210526316		\$20.12	\$0.20	1%	\$19.92
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.06272200	0.995295101	\$1,069.25	\$1,064.22	\$10.64	1%	\$1,053.58
510	27-0001 SCH 37 6109	0.00000000		0	- 112-300	\$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	0.00500000		0.004704899		\$5.03	\$0.05	1%	\$4.98
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000	0	0		\$0.00	\$0.00	1%	\$0,00
510	27-0001 FRE QUAL 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	\$121.82	\$121.82	\$1.22	1%	\$120.61
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	i	\$23.5	\$23.57	\$6.24	1%	\$23.34
513	F-1 BD AM 1-NEW 6210	0.03486800		1	\$35.08	\$35.08	\$0.35	1%	\$34.73
514	F-1 BD AM 2-ELEM 6211	0.02009700		1	\$20.22	\$20.22	\$0.20	1%	\$20.02
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$35.73	\$35.73	\$0.36	1%	\$35.37

CORRECTED LEVY

Mickey Rhoades - Corrected Levy After Tax Credit Taxes - Real

Total Collected

\$0.00

\$0.00

Parcel # 270061432

\$0.00

Tax Collected

Roll year 2019

Tax District

60 60

Payment

ment \$0.00

fund	Descrip	excess	base	t	otal		
10	County		0.25530	70	0.2553070	12.47088131%	\$0.00
20	Fremont General		0.38182	20	0.3818220	18.65071011%	\$0.00
400	ESU #2 General		0.01500	00	0.0150000	0.73269914%	\$0.00
440	Ag Society		0.00238	70	0.0023870	0.11659686%	\$0.00
500	Metro Tech General		0.09500	00	0.0950000	4.64042790%	\$0.00
510	27-0001 Fremont 1		1.06272	20	1.0627220	51.91036647%	\$0.00
511	F-1 K-8 Bond 2000		0.12108	00	0.1210800	5.91434747%	\$0.00
512	F-1 9-12 Bonds 2000		0,02343	00	0.0234300	1.14447606%	\$0.00
513	F-1 Bld Am Bond 1-New 5/6		0.03486	80	0.0348680	1.70318358%	\$0.00
514	F-1 Bld Am Bond 2-Elem Re	no	0.02009	70	0.0200970	0.98167031%	\$0.00
990	NRD Platte		0.03551	20	0.0355120	1.73464079%	\$0.00

consolidated tax levy 2.04722500 2.0472250 100.00%

Results

						Distribution	Commission	comm	and Allocated
Fund	subfund	base Rate to	otal tax rate			Amount	Amount	Rate	to Each Fund
10	COUNTY GENERAL 100	0.21320400	0.25530700	0.83508874	\$0.00		\$0.00	0%	\$0.00
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00		0%	
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$0.00	\$0.00	0%	
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$0.00	\$0.00	0%	
10	INDIGENT 1500	0.00420400		0.01646645		\$0.00	\$0.00	0%	
10	INSTITUTIONS 1700	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0		\$0,00	\$0,00	9%	\$0.00
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000		\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$0.00	\$0.00	0%	\$0.00
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$0.00	\$0.00	0%	\$0.00
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$0.00	\$0,00	\$0.00	1%	\$0.00
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$0.00	\$0.00	1%	\$0.00
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$0.00	\$0.00	\$0.00	1%	\$0.00
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.00	\$0.00	\$0.00	2%	\$0.00
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$0.00	\$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	1.06272200	0.995295101	\$0.00	\$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	0.00500000		0.004704899		\$0.00	\$0,00	1%	\$0.00
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE QUAL 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	\$0.00	1%	\$0.00
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	í	\$0.00	\$6.00	\$0.00	1%	\$0.00
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$0.00	\$0.00	\$0.00	1%	\$0.00
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$0.00	\$0.00	\$0.00	1%	\$0.00
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$0.00	\$0.00	\$0.00	1%	\$0.00
					w	1870 F 900	- Maria - Mari		1,400,000,00
Balances	to consolidated levy	2.04722500	2.04722500		\$0.00	\$0,00			\$0.00
							will be added I	back to fund	
			0.00000000		\$0.00	\$0.00)		\$0.00



ORIGINAL TAX CREDIT

Mickey Rhoades - Original Tax Credit After Tax Credit

consolidated tax levy

Balances to consolidated levy

Taxes - Real

Total Collected

\$110,40

\$110.40

Parcel # 270061432

Roll year 2019

Tax District

Payment

\$110.40

\$110.40

\$0.97

will be added back to fund 100

\$110.40

\$0.00

\$110.40

\$0.00

\$109.43

\$0.00

100.00%

fund	Descrip e	excess	base	total		5000
10	County		0.2553070	0.2553070	12.47088131%	\$13.77
20	Fremont General		0.3818220	0.3818220	18.65071011%	\$20.59
400	ESU #2 General		0.0150000	0.0150000	0.73269914%	\$0.81
440	Ag Society		0.0023870	0.0023870	0.11659686%	\$0.13
500	Metro Tech General		0.0950000	0.0950000	4.64042790%	\$5.12
510	27-0001 Fremont 1		1.0627220	1.0627220	51.91036647%	\$57.31
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	5.91434747%	\$6.53
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.14447606%	\$1.26
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.70318358%	\$1.88
514	F-1 Bld Am Bond 2-Elem Rend	0	0.0200970	0.0200970	0.98167031%	\$1.08
990	NRD Platte		0.0355120	0.0355120	1.73464079%	\$1.92

2.04722500 2.04722500

0.00000000

2.04722500 2.0472250

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	0.21320400	0.25530700	0.83508874	\$13.77	\$11.50	\$0.00	0%	\$11.50
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$1.30	\$0.00	0%	\$1.30
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$0.50	\$0.00	0%	\$0.50
10	INDIGENT 1500	0.00420400		0.01646645		\$0.23	\$0.00	0%	\$0.23
10	INSTITUTIONS 1700	0.00000000		0		\$0,00	\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		Q		\$0.00	\$0,00	9%	\$0,00
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000	1	\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$0.12	\$0.00	0%	\$0.12
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$0.12	\$0.00	0%	\$0.12
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$20.59	\$1.18	\$0.01	1%	\$1.17
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$19.41	\$0.19	1%	\$19.21
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$0.81	\$0.81	\$0.01	1%	\$0.80
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00		\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.13	\$0.13	\$0.00		\$0.13
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$5.12	\$4.04	\$0.04	1%	\$4.00
500	METRO COL SKG 7110	0.02000000		0.210526316		\$1.08	\$0.01	1%	\$1.07
500	METRO HAZ/HAND 7120	0.00000000		0		\$0,00	\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.06272200	0.995295101	\$57.31	\$57.04	\$0.57	1%	\$56.47
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	0.00500000)	0.004704899		\$0.27	\$0.00		\$0.27
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$0.00	\$0.00		\$0.00
510	27-0001 FRE QUAL CAP K-8 6805	0.00000000		0		\$0.00			\$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$6.53		-		\$6,46
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	í	\$1.26	\$1.26	\$0.01	1%	\$1.25
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$1.88	\$1.88	\$0.02	1%	\$1.86
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$1.08	\$1.08	\$0.01	1%	\$1.07
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$1.97	\$1.92	\$0.02	1%	\$1.90

CORRECTED TAX CREDIT

Mickey Rhoades - Corrected Tax Credit After Tax Credit

consolidated tax levy

Taxes - Real

Total Collected

\$0.00

\$0.00

Parcel # 270061432

Roll year 2019

Tax District

1

Payment

100.00%

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

fund	Descrip	excess	base		total		
10	County		0.2553	070	0,2553070	12.47088131%	\$0.00
20	Fremont General	,	0.3818	220	0,3818220	18.65071011%	\$0.00
400	ESU #2 General		0.0150	0000	0.0150000	0.73269914%	\$0.00
440	Ag Society		0.0023	870	0.0023870	0.11659686%	\$0.00
500	Metro Tech General		0.0950	0000	0.0950000	4.64042790%	\$0.00
510	27-0001 Fremont 1		1.0627	7220	1.0627220	51.91036647%	\$0.00
511	F-1 K-8 Bond 2000		0.1210	0080	0.1210800	5.91434747%	\$0.00
512	F-1 9-12 Bonds 2000		0.0234	1300	0.0234300	1.14447606%	\$0.00
513	F-1 Bld Am Bond 1-New 5/6		0.0348	3680	0.0348680	1.70318358%	\$0.00
514	F-1 Bld Am Bond 2-Elem Rei		0.0200	970	0.0200970	0.98167031%	\$0.00
990	NRD Platte		0.0355	5120	0.0355120	1.73464079%	\$0.00

2.04722500 2.0472250

Results

	subfund	base Rate	total tax rate			Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund
Fund 10	COUNTY GENERAL 100	0.21320400	0.25530700	0.83508874	\$0.00	\$0.00	\$0.00	0%	\$0.00
10	ROAD/BRIDGE 300	0.00000000	0,23330700	0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$0.00	\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$0.00	\$0,00	0%	\$0.00
10	INDIGENT 1500	0.00420400	-	0.01646645		\$0.00	\$0.00	0%	\$0.00
10	INSTITUTIONS 1700	0.00000000		0		\$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	0.00000000		0.00000000		\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$0.00	\$0.00	0%	\$0.00
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$0.00	\$0.00	0%	\$0.00
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$0.00	\$0.00	\$0.00	1%	\$0.00
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$0.00	\$0.00	1%	\$0.00
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$0.00	\$0.00	\$0.00	1%	\$0.00
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.00	\$0.00	\$0.00	2%	\$0.00
500	METRO COL GEN 7100	0,07500000	0.09500000	0.789473684	\$0.00	\$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	1.06272200	0.995295101	\$0.00	\$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	0.00500000		0.004704899		\$0.00	\$0.00	1%	\$0,00
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE QUAL 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	\$0.00	1%	\$0.00
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	í	\$6.60	\$0.00	\$6.00	1%	\$0.00
513	F-1 BD AM 1-NEW 6210	0.03486800	0,03486800	1	\$0.00	\$0.00	\$0.00	1%	\$0.00
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$0.00	\$0.00	\$0.00	1%	\$0.00
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$0.00	\$0.00	\$0.00	1%	\$0.00
3alances 1	to consolidated levy	2.04722500	2.04722500		\$0.00	\$0.00	\$0.00 will be added l		\$0.00
							min oc adaca i		1,000

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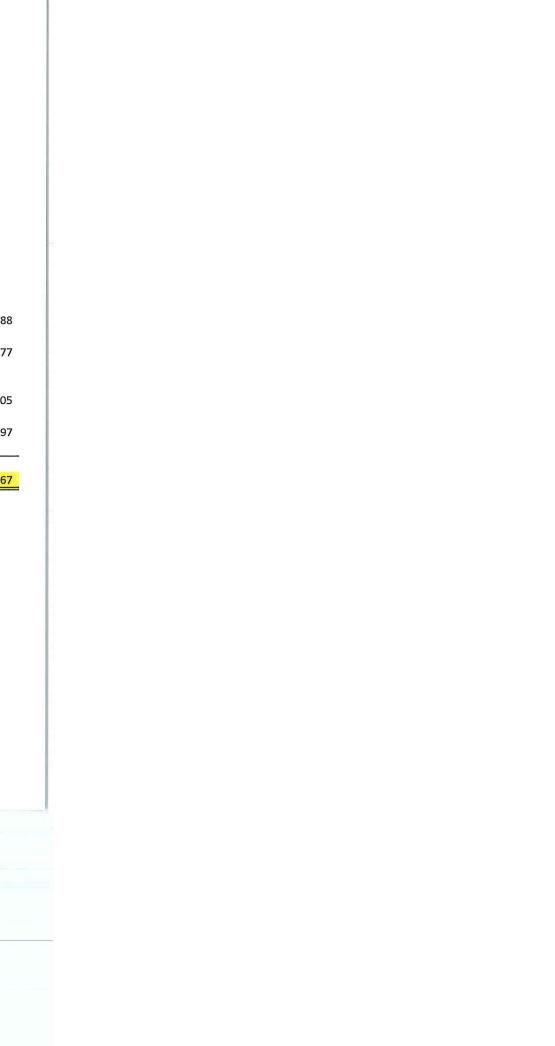


COUNTY

County Funds

2019 Tax Correction for Mickey Rhoades Parcel # 270061432

	100	300	901	950	1500	1700	4001	4700	9300	
	General	Road	1st RESP COMM BOND	Capital Improvement	Indigent	Institutions	Buil ding fund	Flood Control	Museum	Total
Original Tax Allocated	214.51	-	24.27	9.26	4.23	* ***	-	2.32	2.29	256.88
Corrected Tax Allocated		10 23	2	-	-	-1	- %	-	-	-
Original Tax Credit Allocated	11.50	(10)	1.30	0.50	0.23	= //	-	0.12	0.12	13.77
Corrected Tax Credit Allocated	0 = 0	× -	-	-	-	•		•	<u>u</u>	<u></u>
Original Tax Commission Collected	18.05									18.05
Corrected Tax Commission	æ									-
Original Tax Credit Commission Collected	0.97									0.97
Corrected Tax Credit Commission						X 4		·	-	
Amount to be returned for refund	245.03	-	25.57	9.76	4.46		-	2.44	2.41	289.67



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

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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;
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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, so unsatisfied balance of the receipt shall be paid and satisfied within the five-year eriod prescribed in this subdivision from a combination of a credit against taxes nticipated to be due to the political subdivision during such period and cash payment come any funds expected to accrue to the political subdivision pursuant to a written plan be filed by the political subdivision with the county treasurer no later than thirty days fter the claim against the political subdivision is first reduced by operation of a credit gainst taxes due to such political subdivision.

If a political subdivision fails to fully satisfy the refund or claim prior to the sixth next ucceeding levy following the entry of a final nonappealable order or other action pproving a refund, interest shall accrue on the unpaid balance commencing on the sixth ext 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, ostage prepaid, to the last-known address of the person entitled thereto. Multiple refunds of 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 esultant amount credited to the various funds originally charged;
- (4) When the refund involves property valued by the state, the Tax Commissioner hall be authorized to negotiate a settlement of the amount of the refund or claim due sursuant 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