Agenda	Item #	166
Date	4/77	21

AR 24 AH 10:

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999
GAIL J BARGSTADT
COUNTY TREASURER

PHONE 402/727-2750 FAX 402/727-2753

JUDITH J MAIN S S DEPUTY COUNTY TREASURER

March 24, 2021

RE:

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

Farm Credit Leasing Services Correction #5178

At the March 10, 2021, meeting of the Dodge County Board of Equalization, a Tax Roll Correction was approved for Farm Credit Leasing Services. The correction is due to equipment listed as personal property when it should have been real property for the 2019 tax year. The correction has reduced the personal property valuation for that year considerably. Farm Credit Leasing Services paid the 2019 taxes last year. Once 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 property owner.

Once the 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 within thirty (30) days of the mailing of this letter; we would then need to arrange a payment plan.

I am enclosing several pages of documentation to assist you in understanding how I arrived at the amount 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 refund amount you will need to return. The total amount due from DODGE COUNTY is \$19,456.92. The simplest method is to deduct these funds from your account. If that is agreeable to you, I would need a letter allowing me to do this. Or you may send a check to us.

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 an Original and Corrected Tax Levy sheet, and an Original and Corrected Tax Credit. All taxpayers are allowed a Tax Credit in the State of Nebraska, all of which need to be reimbursed.

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

Sincerely,

Gail J Bargstadt

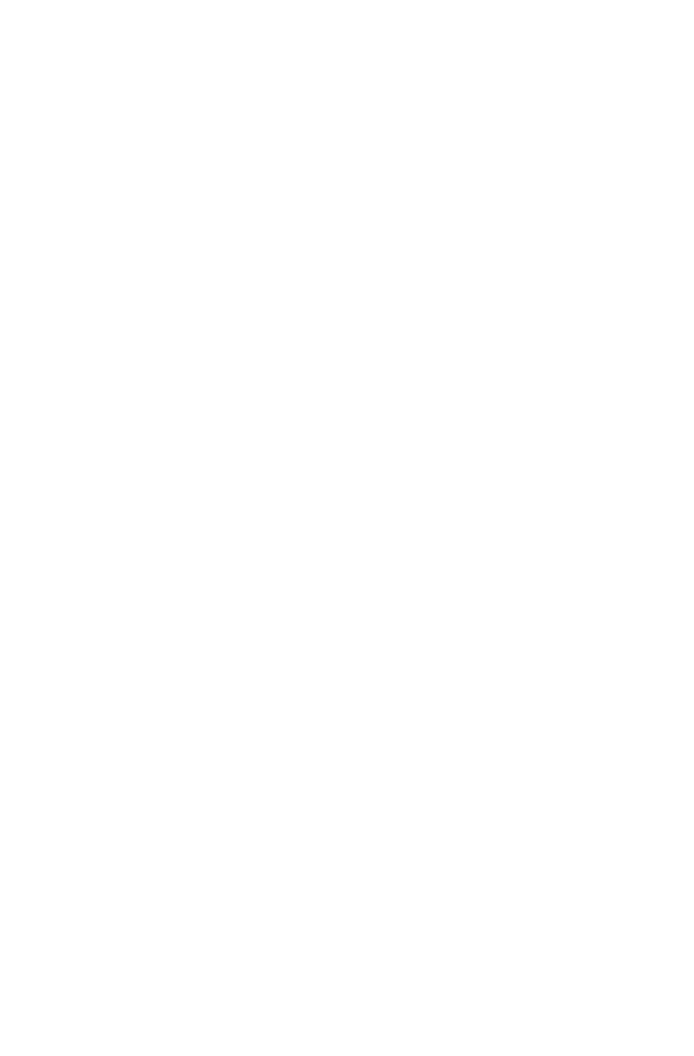
Dodge County Treasurer 435 N Park Avenue, Ste 101

PO Box 999

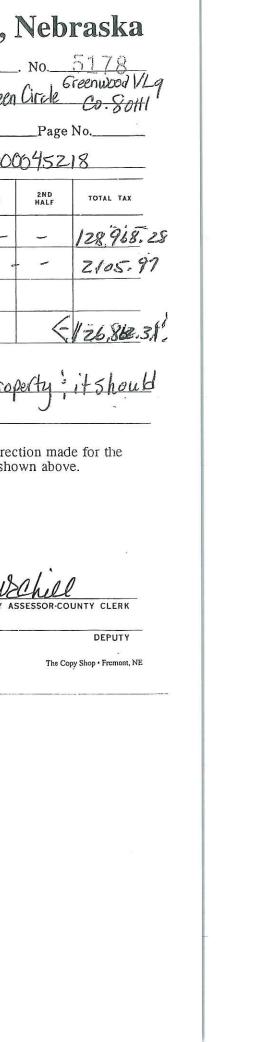
Fremont NE 68026-0999

treasurer@dodgecountyne.gov

Enc



Tax	Tax List Corrections,					Dodge County, Nebraska					
Name	Facm	Credit 1	-easine	g Servi	DATE LS	Address	-2020 LAX DEPT 3405	o Fiddlei	rs Green	. No Circle	5178 Greenwood VL9 Co.Sottl
		11	7523		Tax Dist.	No. 236		Tax Boo	k No	Page	No
Descri	ption of Pro	perty fers	onal Pr	operty				ID	No. <u>000</u>	0452	18
	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLI- DATED TAX	9 GHOO L OR TAX DIST. NO.	HOMESTEAD VALUE	PENALTY TAX		1ST. HALF	2ND Half	TOTAL TAX
ORIGINAL	000045218	1.284,550	1:110436	128968.7	8 236	-1					128,968.2
CORRECTED	000045218	118,952	1,770436	2105.9	236		_		e		2105.97
ADDED				4							
DEDUCTE	00045218	7165,59	8 (-	126,862	31					<	126,862.31
I horel	ov direct the	County Tre	asurer of	DODO	E CO	pment list or is equip UNTY to in payment	accept thi	s Officia	al Correc	tion mac	it should be for the e.
this _	TREASURER'S CO	da,	ounty Boa	arch		<u>2021</u> . By	Seb	bie (MUZ COUNTY AS		DEPUTY Opy Shop • Fremont, NE
. 4			■ • Open and the second of th				041				



Property Description

FARM CREDIT LEASING SERVICES
ATTN: TAX DEPT
6340 S FIDDLERS GREEN CIR
GREENWOOD VILLAGE, CO 80111-4951

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.25530700	****	18,623.50
PLATTE GEN	0.05140900		3,750.06
FIRE DIST 8 GEN-F	0.05362400		3,911.63
esu #2 gen	0.01500000		1,094.18
AG SOCIETY	0.00238700		174.12
METRO TECH GEN	0.09500000		6,929.82
27-0001 FREMONT 1	1.06272200		77,520.79
	0.12108000		8,832.24
F-1 BONDS 9-12 20	0.02343000		1,709.11
F-1 BLD AMER BOND	0.03486800		2,543.46
F-1 BLD AMER BOND	0.02009700		1,465.99
NRD PLATTE GEN	0.03551200		2,590.44
Tax Relief Credit			-177.06
Totals	1.77043600		128,968.28

DODGE COUNTY

TAX YEAR

STATEMENT 1	408				
TAX TYPE I	Personal Property				
SCHEDULE (0000045218				
Date Taxes Are D	rue 12/31/2019				
1st Half Delingu	· · · · · · · · · · · · · · · · · · ·				
2nd Half Delinqu	ent 09/01/2020				
Net Amount Due	128,968.28				
1st Half Payment	64,484.14				
2nd Half Payment	64,484.14				
Total Value	7,294,550				
Begin Farmer Val	ue 0				
Tax Relief Value	10,000				
Taxable Value	7,284,550				
Total Tax	129,145.34				
Tax Relief Credi	t -177.06				
State Tax Credit	0.00				
Penalty	0.00				
NET AMOUNT DUE	128,968.28				

2019

Schedule 0000045218 District ID 236

District Name 236-PLATTE 1-8-P

MESSAGES

Tax Relief Credits are Reimbursed by the State of Nebraska 2019-000045218PP

IMPORTANT: Examine the notice before payment. The treasurer is not responsible for payments on the wrong property.

2019 Personal Property Statement



FARM CREDIT LEASING SERVICES
ATTN: TAX DEPT
6340 S FIDDLERS GREEN CIR
GREENWOOD VILLAGE, CO 80111-4951

Statement 1408
District ID 236
Schedule 0000045218

Delinquent on 05/01/2020
Total Due 128,968.28
1st Half 64,484.14
Call 402-727-2750 For Current Interest

Make Checks Payable To:
GAIL J BARGSTADT, DODGE COUNTY TREASURER
402-727-2750 435 N Park Avenue PO Box 999 Fremont NE 68026-0999



2019 Personal Property Statement



FARM CREDIT LEASING SERVICES ATTN: TAX DEPT 6340 S FIDDLERS GREEN CIR GREENWOOD VILLAGE, CO 80111-4951

Statement 1408
District ID 236
Schedule 0000045218

Delinquent on 09/01/2020

Total Due 128,968.28

2nd Half 64,484.14

Call 402-727-2750 For Current Interest

Make Checks Payable To:
GAIL J BARGSTADT, DODGE COUNTY TREASURER
402-727-2750 435 N Park Avenue PO Box 999 Fremont NE 68026-0999



ORIGINAL LEVY

Farm Credit leasing Services - Original Levy Taxes-Pers Prop \$128,968.28

Parcel # 000045218

After Tax Credit

Total Collected \$128,968.28

Roll year 2019 Tax District

PERSONAL PROPERTY 236

\$128,968.28

fund	Descrip	excess ba	ise	total		
10	County		0.2553070	0.2553070	14.42057211%	\$18,597.96
200	Platte Township		0.0514090	0.0514090	2.90374800%	\$3,744.91
380	Fire Dist 8-Fremont		0.0536240	0.0536240	3.02885843%	\$3,906.27
400	ESU # 2		0.0150000	0.0150000	0.84724893%	\$1,092.68
440	Ag Society		0.0023870	0,0023870	0.13482555%	\$173.88
500	Metro College		0.0950000	0.0950000	5.36590987%	\$6,920.32
510	27-0001 Fremont 1 Qcap		1.0627220	1.0627220	60.02600489%	\$77,414.51
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	6.83899333%	\$8,820.13
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.32340282%	\$1,706.77
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.96945837%	\$2,539.98
514	F-1 Bld Am Bond 2-Elem Rer		0.0200970	0.0200970	1.13514411%	\$1,463.98
990	NRD Platte		0.0355120	0.0355120	2.00583359%	\$2,586.89

consolidated tax levy

1.77043600 1.7704360

100.00% \$128,968.28

Tax Collected

Results

E	subfund	base Rate	total tax rate			Distribution Amount	Commission Amount		and Allocated to Each Fund
Fund 10	COUNTY GENERAL 100	0.21320400	0.25530700	0.83508874	\$18,597.96	\$15,530.95	\$0.00	0%	\$15,530.95
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$1,757.18	\$0.00	0%	\$1,757.18
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$670.32	\$0.00	0%	\$670.32
10	INDIGENT 1500	0.00420400		0.01646645		\$306.24	\$0.00	0%	\$306.24
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	FLOOD CONTROL 4700	0.00230100		0.00901268		\$167.62	\$0.00	0%	\$167.62
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$165.65	\$0.00	0%	\$165.65
200	PLATTE TWNSHP 8806	0.05140900	0.05140900	1	\$3,744.91	\$3,744.91	\$74.90	2%	\$3,670.02
380	FIRE DIST 8 GEN 7708	0.02653200	0.05362400	0.494778457	\$3,906.27	\$1,932.74	\$38.65	2%	\$1,894.08
380	FIRE DIST 8 BOND 7858	0.02709200		0.505221543		\$1,973.53	\$39.47	2%	\$1,934.06
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$1,092.68	\$1,092.68	\$10.93	1%	\$1,081.76
400	ESU # 2 BOND 2013 6905	0.00000000		0		\$0.00	\$0.00		\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$173.88	\$173.88	\$3.48		\$170.40
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$6,920.32	\$5,463.41	\$54.63	1%	\$5,408.78
500	METRO COL SKG 7110	0.02000000		0.210526316		\$1,456.91	\$14.57	1%	\$1,442.34
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	\$77,414.51	\$77,050.28	\$770.50		\$76,279.78
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
510	27-0001 FRE BLD FUND 6301	0.00500000		0.004704899		\$364.23	\$3.64		\$360.59
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$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	\$8,820.13	\$8,820.13		-	\$8,731.93
512	F-1 BD 9-12 2000 6202	0.02343000	0.02343000	i	\$1,706.77	\$1,706.77			\$1,689.70
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$2,539.98	\$2,539.98			\$2,514.58
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$1,463.98				\$1,449.34
990	NRD PLATTE 7320	0.03551200	0,03551200	1	\$2,586.89	\$2,586.89	\$25.87	1%	\$2,561.02

\$128,968.28 \$128,968.28 \$1,181.95 \$127,786.33 Balances to consolidated levy 1.77043600 1.77043600 will be added back to fund 100 \$0.00 0.00000000 \$0.00 \$0.00



CORRECTED LEVY

Farm Credit leasing Services - Corrected Levy Taxes-Pers Prop \$2,105.97

Parcel # 000045218

After Tax Credit

Total Collected \$2,105.97

Roll year 2019 Tax District

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236

PERSONAL PROPERTY

\$2,105.97

fund	Descrip	excess	base	total	K-F-TU-	
10	County		0.255307	0.2553070	14.42057211%	\$303.69
200	Platte Township		0.051409	0.0514090	2.90374800%	\$61.15
380	Fire Dist 8-Fremont		0.053624	0.0536240	3.02885843%	\$63.79
400	ESU # 2		0.015000	0.0150000	0.84724893%	\$17.84
440	Ag Society		0.002387	0.0023870	0.13482555%	\$2.84
500	Metro College		0.095000	0.0950000	5.36590987%	\$113.00
510	27-0001 Fremont 1 Qcap		1.062722	0 1.0627220	60.02600489%	\$1,264.13
511	F-1 K-8 Bond 2000		0.121080	0.1210800	6.83899333%	\$144.03
512	F-1 9-12 Bonds 2000		0.023430	0.0234300	1.32340282%	\$27.87
513	F-1 Bld Am Bond 1-New 5/6	3	0.034868	0.0348680	1.96945837%	\$41.48
514	F-1 Bld Am Bond 2-Elem Re	no	0.020097	0.0200970	1.13514411%	\$23.91
990	NRD Platte		0.035512	0.0355120	2.00583359%	\$42.24

consolidated tax levy

1.77043600 1.7704360

100.00% \$2,105.97

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	\$303.69	\$253.61	\$0.00	0%	\$253.61
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$28.69	\$0.00	0%	\$28.69
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$10.95	\$0.00	0%	\$10.95
10	INDIGENT 1500	0.00420400		0.01646645		\$5.00	\$0,00	0%	\$5.00
10	INSTITUTIONS 1700	0.00000000		0		\$0.00	\$0.00	0%	\$0,00
10	VETERANS AID 1900	0.000000000		0		\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$2.74	\$0.00	0%	\$2.74
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$2.70	\$0.00	0%	\$2.70
200	PLATTE TWNSHP 8806	0.05140900	0.05140900	1	\$61.15	\$61.15	\$1.22	2%	\$59.93
380	FIRE DIST 8 GEN 7708	0.02653200	0.05362400	0.494778457	\$63.79	\$31.56	\$0.63	2%	\$30.93
380	FIRE DIST 8 BOND 7858	0.02709200		0.505221543		\$32.23	\$0.64	2%	\$31.58
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$17.84	\$17.84	\$0.18	1%	\$17.66
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	\$2.84	\$2.84	\$0.06	2%	\$2.78
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$113.00	\$89.21	\$0.89	1%	\$88.32
500	METRO COL SKG 7110	0.02000000		0.210526316		\$23.79	\$0.24	1%	\$23.55
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	\$1,264.13	\$1,258.18	\$12.58	1%	\$1,245.60
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		\$5.95	\$0.06	1%	\$5.89
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	\$144.03	\$144.03	\$1.44	1%	\$142.59
512	F-1 BD 9-12 2000 6202	0.02343000	0,02343000	i	\$27.87	\$27.87	\$0.28	1%	\$27.59
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$41.48	\$41.48	\$0.41	1%	\$41.06
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$23.91	\$23.91	\$0.24	1%	\$23.67
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$42.24	\$42.24	\$0.42	1%	\$41.82

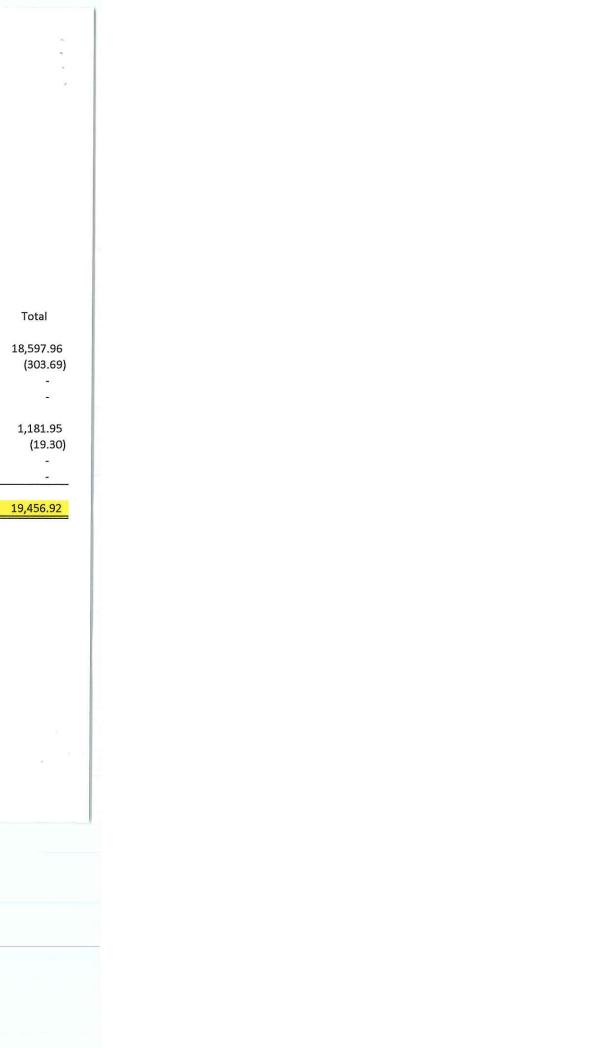
\$19.30 \$2,086.67 Balances to consolidated levy 1.77043600 1.77043600 \$2,105.97 \$2,105.97 will be added back to fund 100 0.00000000 \$0.00 \$0.00 \$0.00

COUNTY

Counity Funds

2019 Tax Correction for Farrn Credit Leasing Services Parcel # 000045218

	100	300	901	950	1.500	1700	4700	93(00	
	General	Road	1st RESP COMM BOND	Capital Improvement	Indigent	Institutions	Flood Control	Museum	Total
Original Tax Allocated	15,530.95	E	1,757.18	670.32	3/06.24		167.62	165.65	18,597.96
Corrected Tax Allocated	(253.61)		(28.69)	(10.95)	(5.00)	·=	(2.74)	(2.70)	(303.69)
Original Tax Credit Allocated		a m 3	•	H = 1	-	n=	-	N=) = 1
Corrected Tax Credit Allocated	-	-	~)	: -	-	(*	-	-	*
Original Tax Commission Collected	1,181.95								1,181.95
Corrected Tax Commission	(19.30)								(19.30)
Original Tax Credit Commission Collected	=								= .
Corrected Tax Credit Commission	(Colored	(<u></u>
Amount to be returned for refund	16,439.99	-8	1,728.49	659.37	301.24	(02)	164.88	162.95	19,456.92



Nebraska Revised Statute 77-1736.06

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 non-appealable order, an unprotested determination of a county assessor, an un-appealed 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 18-3411, 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 18-3411, 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 non-appealable 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; Laws 2020, LB424, § 19.

Effective Date: November 14, 2020