Agenda It	tem#	16C
Date	4/7/	21

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

DEPUTY COUNTY TREASURER

March 29, 2021

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

RE: The Ritz Lake Tax Roll Corrections (38 Parcels)

At the March 10, 2021, meeting of the Dodge County Board of Equalization, thirty-eight (38) Tax Roll Corrections were approved for The Ritz Lake. The properties taxed in 2019 went before the Tax Equalization and Review Commission (TERC) where they were granted relief. The property valuations were corrected and the taxes have therefore been adjusted. In the meantime, The Ritz Lake had paid their 2019 taxes. 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, they are given to the County Treasurer's office to process the refund. According to Statute 77-1736.06 (a copy is enclosed) I, as the County Treasurer, must notify any Political Subdivision within the tax district the property is located in if the amount of refund is over \$200.00. The Statute further states that if this is a hardship you are allowed to repay it within five (5) years. However, you would need to provide this office with a letter indicating it would be a hardship.

I am enclosing several pages of documentation to assist you in understanding how I arrived at the amount 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 amounts you will need to return. The total amount due from DODGE COUNTY is \$980.40 (this is the total of all 38 corrections). 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 Corrections, and spreadsheets showing a breakdown of tax amounts previously distributed to each subdivision. Since all 38 properties correction values were the same, I consolidated the information on the spreadsheets to reduce the amount of paper you would otherwise receive. You will have an Original Tax Levy sheet, and a Tax Credit sheet for the corrections. 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

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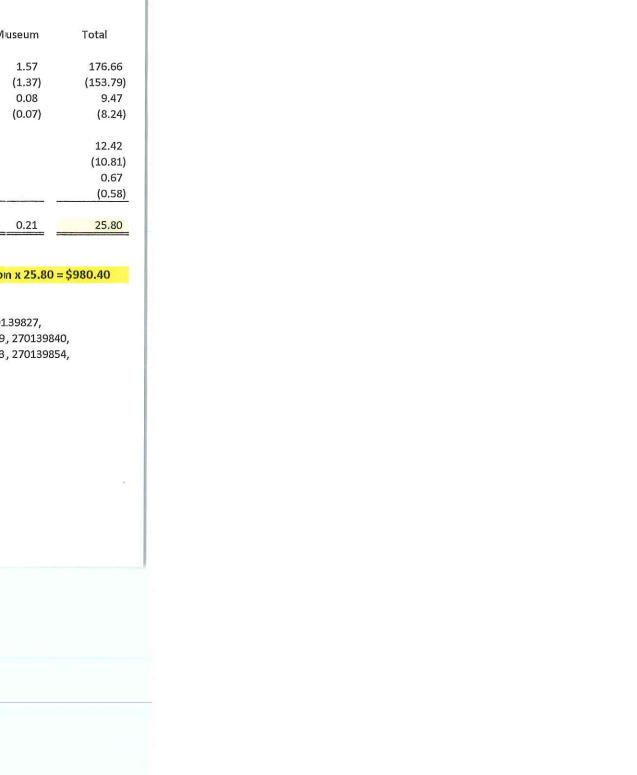
County Funds

2019 Tax Correction for The Ritz Lake 38 Parcels Listed Below

	100	300	901	950	1500	1700	4001	4700	9300	
	General	Road	1st RESP COMM BOND	Capital Improvement	Indigent	Institutions	Buil ding fund	Flood Control	Miuseum	Total
Original Tax Allocated	147.53	_	16.69	6.37	2.91	=1	5 0	1.59	1.57	176.66
Corrected Tax Allocated	(128.43)	-	(14.53)	(5.54)	(2.53)	(m .)	-	(1.39)	(1.37)	(153.79)
Original Tax Credit Allocated	7.91	-	0.89	0.34	0.16	:=:	•	0.09	0.08	9.47
Corrected Tax Credit Allocated	(6.88)	-	(0.78)	(0.30)	(0.14)	u t	•	(0.07)	(0.07)	(8.24)
Original Tax Commission Collected	12.42									12.42
Corrected Tax Commission	(10.81)									(10.81)
Original Tax Credit Commission Collected	0.67									0.67
Corrected Tax Credit Commission	(0.58)								romania i	(0.58)
Amount to be returned for refund	21.83		2.27	0.87	0.40	-		0.22	0.21	25.80

38 Parcels of equal correction x 25.80 = \$980.40

NOTE: The Ritz Lake has 38 Parcels with equal tax roll correction values. The Parcel Numbers are: 270139824, 270139825, 270139826, 270139827, 270139828, 270139830, 270139831, 270139832, 270139834, 270139835, 270139836, 270139837, 270139838, 270139839, 270139840, 270139841, 270139842, 270139843, 270139844, 270139845, 270139846, 270139850, 270139851, 270139852, 270139853, 270139854, 270139855, 270139856, 270139857, 270139858, 270139859, 270139864, 270139865, 270139867, 270139870, 270139871



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ear Corrected 20/9 School Dist, No	Tax Dist. No.		Tax Book No	Page	
Description of Property Ritz Lake H	dd Lot 1 L	3LK 4	ID No2	70139	7824
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The Copy Shop • Framont, NE	
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Tax Book NoPage No	
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Reason for correction <u>3019 TERC Order. Protest</u>		by action of the County Board of Equalization.	
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Dodge County, Nebraska	Tax List Corrections, Dodge
9-30-2020 No. 5198	DATE 9-30-
9-30-2020 No. 5198 Go Dong Ritthefer ADDRESS 2538 County Rd 13, Frement NE	NAME The Ritz Lake Address 2538
	Year Corrected DIC School Dist. No. Tax Dist. No.
BLK4 IDNO. 270139843	Description of Property Ritz Lake Add Lot 18 BLK 4
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10 Protest #MO	
ter INVUSE + MU	Reason for correction 2019 TERC Order . 1/107
UNTY to accept this Official Correction made for the	I hereby direct the County Treasurer of DODGE COUNTY to accept
in payment of the corrected tax as shown above.	above named party and description and to issue this receipt in payment of the
	Approved by action of the County Board of Equalization.
ail o	this 10th day of March, 2011.
Debbie Churahia	San 2 De me
COUNTY ASSESSOR-COUNTY CLERK By	CHAIRMAN
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Dodge County, Nebraska	-
9-30-2020 No. 5199 40 Doug Rithhater ADDRESS 2538 County Rd /3, Fremont/ 68025	DATE 7-30-
ADDRESS 2538 Canty Rd 13, Fremont	NAME The Ritz Lake Address 55. Year Corrected 209 School Dist, No. Tax Dist, No.
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10th day of March	2	اند	Λ			
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Tax List Corrections,	Dodge County, Nebraska
	DATE 9-30, 2020 No. 5202 C/O Doug Rittheler ADDRESS 2538 County Rd 13, Frement NE 65025
The Ritz Lake	ADDRESS 2538 County Rd 13, Frement NE
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direct the County Treasurer of DO	DGE COUNTY to accept this Official Correction made for the see this receipt in payment of the corrected tax as shown above.
_	-F F-) or the confected tax as Shown above.
ed by action of the County Board of F	Equalization.
1th day of March	
- Clerk	CHAIRMAN Sebbie Churchill
REASURER'S COPY	By
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TAX LIST COLLECTIONS,	Dodge County, Nebraska
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	COUNTY ASSESSOR-COUNTY CLERK
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NAME	The	R:12	Lak	<u> </u>		Address 🚊)·2020 Yo Day 8538 Cou	HITTER HURDI	er 3, Fre	mont NE
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Reason for correction DO 19 TERC Order - Protest = 120 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 Double 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. The County Assessment of the County Board of Equalization. The County Assessment of the County Board of Equalization. By Dodge County, Nebrask Date 9-20-20-0 No. 520.7 ADDRESS 2338 County, Rd 13 French County Franch Rd 13 French County Rd 13 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd 14 French Rd		Tax List Corrections, Dodge County, Nel	
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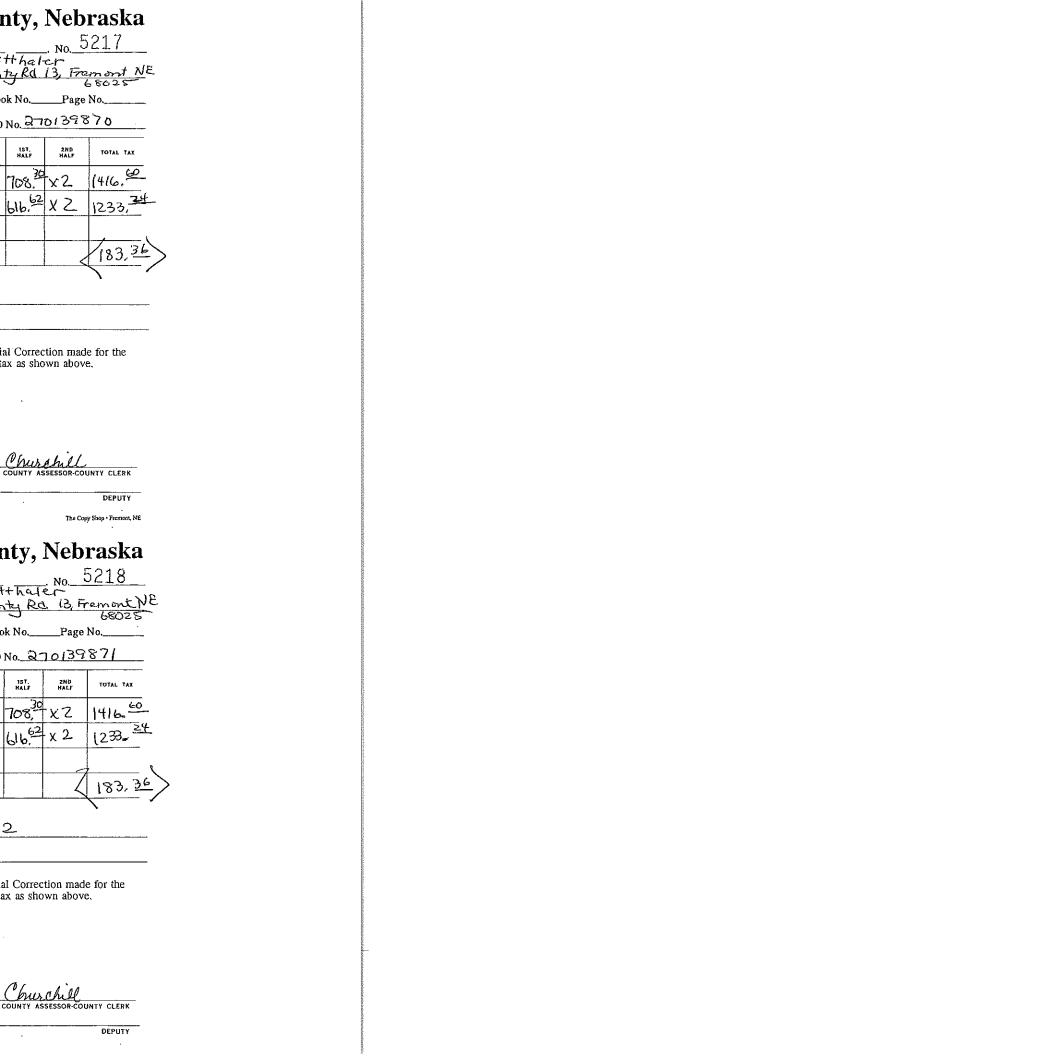
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above r Approv	y direct the named party	and descrip	otion and	to issue the	is receipt lization.	JNTY to in payment	accept this (of the correct	Official Corrected tax as she	own above	e.
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2538 County Rd 13, Fremont NE	40 Duz Address _2538	NAME The Ritz Lake
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1 42 BK 4 IDNO. 270139865	· · · · · · · · · · · · · · · · · · ·	escription of Property Ritz Lake Add Ref
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accent this Official Correction made for the	GE COUNTY to accept this (Reason for correction 2019 TERC Orde I hereby direct the County Treasurer of DODGE (above named party and description and to issue this rec
	ualization.	Approved by action of the County Board of Equalizati
		this 10th day of March
Sephie Churchell	A. 6.6	Lan I
COUNTY ASSESSOR-COUNTY CLERK	CHAIRMAN By	CHAIRMA
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ge County, Nebraska 50-2020 No. 5216 6 Doug Rithhaler 2538 CountyRd 13, Fremont NE	Dodge Co	Tax List Corrections,
80-2020 No. 5216	DATE 9.30-202	·
2538 County Rd 13, Fremont NE 68025	Address 2538 (a	NAME The Ritz Lake, LLC
Tax Book NoPage No	Tax Dist. NoTax	Year Corrected 3019 School Dist. NoTax D
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accept this Official Correction made for the of the corrected tax as shown above.	GE COUNTY to accept this C this receipt in payment of the correc	hereby direct the County Treasurer of DODGE (boove named party and description and to issue this re-
	pualization.	approved by action of the County Board of Equalizat
٨	<u> 2021</u> .	his 10th day of March
Sebbie Churchell COUNTY ASSESSOR-COUNTY CLERK	CHAIRMAN	A 205
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ORIGINAL LEVY

The Ritz Lake - Original Levy After Tax Credit

Taxes - Real

38 Parcels - See

Note Below

Total Collected

\$1,416.60

Roll year 2019 Tax District

This sheet represents ONE Parcel (all 38 would be identical)

Payment

\$1,416.60

fund	Descrip	excess	base	total			
10	County		0.25530	70 0	.2553070	12.47088131%	\$176.66
20	Fremont General		0.38182	20 0	.3818220	18.65071011%	\$264.21
400	ESU #2 General		0.01500	00 00	.0150000	0.73269914%	\$10.38
440	Ag Society		0.00238	70 0	.0023870	0.11659686%	\$1.65
500	Metro Tech General		0.09500	0 00	.0950000	4.64042790%	\$65.74
510	27-0001 Fremont 1		1.06272	20 1	.0627220	51.91036647%	\$735.36
511	F-1 K-8 Bond 2000		0.12108	0 00	.1210800	5.91434747%	\$83.78
512	F-1 9-12 Bonds 2000		0.02343	0 00	.0234300	1.14447606%	\$16.21
513	F-1 Bld Am Bond 1-New 5/6	j	0.03486	80 0	.0348680	1.70318358%	\$24.13
514	F-1 Bld Am Bond 2-Elem Re	no	0.02009	70 0	.0200970	0.98167031%	\$13.91
990	NRD Platte		0.03551	20 0	.0355120	1.73464079%	\$24.57

consolidated tax levy

2.04722500 2.0472250

100.00%

\$1,416.60

Results

		1				Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund
Fund	subfund	base Rate	total tax rate	0.83508874	\$176.66		\$0.00	0%	\$147.53
10	COUNTY GENERAL 100 ROAD/BRIDGE 300	0.21320400	0.25530700	0.83308874	\$176.60	\$0.00	\$0.00	0%	\$0.00
10	11-11-1-11-11-11-1	0.00000000		0.09448233		\$16.69	\$0.00	0%	\$16.69
10	1st RESP COMM BOND 901 CAPITAL IMPR 950	0.00920200		0.036042882		\$6.37	\$0.00	0%	\$6.37
10	INDIGENT 1500	0.00420400	the state of the s	0.01646645		\$2.91	\$0.00	0%	\$2.91
10	INSTITUTIONS 1700	0.00000000		0.0101010		\$0.00	\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0		\$0.00	\$0.00	Ω%	\$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		\$1,59	\$0.00	0%	\$1.59
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$1.57	\$0.00	0%	\$1.57
20	FREMONT DEBT 8500	0.02191300	0,38182200	0.057390617	\$264.21	\$15.16	\$0.15	1%	\$15.01
20	FREMONT GENERAL 8600	0,35990900		0.942609383		\$249.04	\$2.49	1%	\$246.55
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$10.38	\$10.38	\$0.10	1%	\$10.28
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$1.65	\$1.65	\$0.03	2%	\$1.62
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$65.74	\$51.90	\$0.52	1%	\$51.38
500	METRO COL SKG 7110	0.02000000		0.210526316		\$13.84	\$0.14	1%	\$13.70
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	\$735.36	\$731.90	\$7.32	1%	\$724.58
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		\$3.46	\$0.03	1%	\$3.43
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	\$83.78	\$83.78	\$0.84	1%	\$82.94
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	i	\$16.21	\$16.21	\$0.16	1%	\$16.05
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$24.13	\$24.13	\$0.24	1%	\$23.89
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$13.91	\$13.91	\$0.14	1%	\$13.77
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$24.57	\$24.57	\$0.25	1%	\$24.33
Balances to	consolidated levy	2.04722500	2.04722500		\$1,416.60		\$12.42 will be added be	ack to fund 10	\$1,404.18 00
			0.00000000		\$0.00	\$0.00			\$0.00

NOTE: The Ritz Lake has 38 Parcels with equal tax roll correction values. The Parcel Numbers are: 270139824, 270139825, 270139826, 270139827, 270139828, 270139830, 270139831, 270139832, 270139833, 270139834, 270139835, 270139836, 270139837, 270139838, 270139839, 270139840, 270139841, 270139842, 270139843, 270139844, 270139845, 270139846, 270139848, 270139850, 270139851, 270139852, 270139853, 270139854, 270139855, 270139856, 270139857, 270139858, 270139859, 270139864, 270139865, 270139867, 270139870, 270139871

CORRECTED LEVY

The Ritz Lake - Corrected Levy After Tax Credit

Taxes - Real

\$1,233.24

38 Parcels - See Note Below

Total Collected

\$1,233.24

Roll year 2019

Tax District

1 This sheet represents ONE Parcel (all 38 would be identical)

Payment

\$1,233.24

fund	Descrip	excess	base	t	otal		
10	County		0.25530	70	0.2553070	12.47088131%	\$153.80
20	Fremont General		0.38182	20	0.3818220	18.65071011%	\$230,01
400	ESU #2 General		0.01500	00	0.0150000	0.73269914%	\$9.04
440	Ag Society		0.00238	70	0.0023870	0.11659686%	\$1.44
500	Metro Tech General		0.09500	00	0.0950000	4.64042790%	\$57.23
510	27-0001 Fremont 1		1.06272	20	1.0627220	51.91036647%	\$640.18
511	F-1 K-8 Bond 2000		0.12108	00	0.1210800	5.91434747%	\$72.94
512	F-1 9-12 Bonds 2000		0.02343	00	0.0234300	1.14447606%	\$14.11
513	F-1 Bld Am Bond 1-New 5/6		0.03486	80	0.0348680	1.70318358%	\$21.00
514	F-1 Bld Am Bond 2-Elem Ren	10	0.02009	70	0.0200970	0.98167031%	\$12.11
990	NRD Platte		0.03551	20	0.0355120	1.73464079%	\$21.39

consolidated tax levy

2.04722500 2.0472250 100.00% \$1,233.24

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	\$153.80	\$128.43	\$0.00	0%	\$128.43
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$14.53	\$0.00	0%	\$14.53
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$5.54	\$0.00	0%	\$5.54
10	INDIGENT 1500	0.00420400		0.01646645		\$2.53	\$0.00	0%	\$2,53
10	INSTITUTIONS 1700	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.000000000		0		\$9.00	\$9.00	0%	\$0,00
10	COUNTY BLDG FUND 4001	0.00000000		0.000000000		\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$1.39	\$0.00	0%	\$1.39
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$1.37	\$0.00	0%	\$1.37
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$230.01	\$13.20	\$0.13	1%	\$13.07
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$216.81	\$2.17	1%	\$214.64
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$9.04	\$9.04	\$0.09	1%	\$8.95
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$1.44	\$1.44	\$0.03	2%	\$1.41
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$57.23	\$45.18	\$0.45	1%	\$44.73
500	METRO COL SKG 7110	0.02000000		0.210526316	71	\$12.05	\$0.12	1%	\$11.93
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	\$640.18	\$637.17	\$6.37	1%	\$630.80
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		\$3.01	\$0.03	1%	\$2.98
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	\$72.94	\$72.94	\$0.73	1%	\$72.21
512	F-1 BD 9-F12 2000 6202	0.02343000	0,02343000	1	\$14.11	\$14.11	\$0.14	1%	\$13.97
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$21.00	\$21.00	\$0.21	1%	\$20.79
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$12.11	\$12.11	\$0.12	1%	\$11.99
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$21.39	\$21.39	\$0.21	1%	\$21.18
Balances to	consolidated levy	2.04722500	2.04722500		\$1,233.24	\$1,233.24	\$10.81 will be added be	ack to fund 10	\$1,222.43 00

NOTE: The Ritz Lake has 38 Parcels with equal tax roll correction values. The Parcel Numbers are: 270139824, 270139825, 270139826, 270139827, 270139855, 270139856, 270139857, 270139858, 270139859, 270139864, 270139865, 270139867, 270139870, 270139871

0.00000000

\$0.00

\$0.00

\$0.00

ORIGINAL TAX CREDIT

The Ritz Lake - Original Tax Credit \$75.92 38 Parcels - See Note Below After Tax Credit Total Collected \$75.92 Roll year 2019

This sheet represents ONE Parcel (all 38 would be identical) Tax District

> \$75.92 Payment

fund	Descrip	excess	base		total		
10	County		0.2553	070	0.2553070	12.47088131%	\$9.47
20	Fremont General		0.3818	220	0.3818220	18.65071011%	\$14.16
400	ESU #2 General		0.0150	000	0.0150000	0.73269914%	\$0.56
440	Ag Society		0.0023	870	0.0023870	0.11659686%	\$0.09
500	Metro Tech General		0.0950	000	0.0950000	4.64042790%	\$3.52
510	27-0001 Fremont 1		1.0627	220	1.0627220	51.91036647%	\$39.41
511	F-1 K-8 Bond 2000		0.1210	800	0.1210800	5.91434747%	\$4.49
512	F-1 9-12 Bonds 2000		0.0234	300	0.0234300	1.14447606%	\$0.87
513	F-1 Bld Am Bond 1-New 5/6		0.0348	680	0.0348680	1.70318358%	\$1.29
514	F-1 Bld Am Bond 2-Elem Ren	0	0.0200	970	0.0200970	0.98167031%	\$0.75
990	NRD Platte		0.0355	120	0.0355120	1.73464079%	\$1.32

2.04722500 2.0472250 100.00% \$75.92 consolidated tax levy

Results

1 1 1

Fund	subfund	base Rate	total tax rate	parameter and the second		Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund
10	COUNTY GENERAL 100	0.21320400	0,25530700	0.83508874	\$9.47	\$7.91	\$0.00		\$7.91
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00		\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$0.89	\$0.00		\$0.89
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$0.34	\$0.00		\$0.34
10	INDIGENT 1500	0.00420400		0.01646645		\$0.16	\$0.00		\$0.16
10	INSTITUTIONS 1700	0.00000000		0		\$0,00	\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		Ō		\$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		\$0.09	\$0.00	0%	\$0.09
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$0.08	\$0.00	0%	\$0.08
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$14.16	\$0.81	\$0.01	1%	\$0.80
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$13.35	\$0.13	1%	\$13.21
400	ESU #2 GEN 6900	0.01500000	0,01500000	1	\$0.56	\$0.56	\$0.01	1%	\$0.55
400	ESU #2 BOND 6905	0.00000000	A	0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0,00238700	1	\$0.09	\$0.09	\$0.00	2%	\$0.09
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$3.52	\$2.78	\$0.03	1%	\$2.75
500	METRO COL SKG 7110	0.02000000		0.210526316		\$0.74	\$0.01	1%	\$0.73
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	\$39.41	\$39.22	\$0.39	1%	\$38.83
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		\$0.19	\$0.00	1%	\$0.18
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	\$4.49	\$4.49	\$0.04	1%	\$4.45
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	i	\$0.87	\$ô.87	\$0.01	1%	\$0.86
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$1,29	\$1.29	\$0.01	1%	\$1.28
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$0.75	\$0.75	\$0.01	1%	\$0.74
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$1.32	\$1.32	\$0.01	1%	\$1.30
Balances to	o consolidated levy	2.04722500	2.04722500		\$75.92	\$75.92	\$0.67 will be added be	ack to fund 10	\$75.25 00
			0.00000000		\$0.00	\$0.00			\$0.00

NOTE: The Ritz Lake has 38 Parcels with equal tax roll correction values. The Parcel Numbers are: 270139824, 270139825, 270139826, 270139827, 270139841, 270139842, 270139843, 270139844, 270139845, 270139846, 270139848, 270139850, 270139851, 270139852, 270139853, 270139854, 270139855, 270139856, 270139857, 270139858, 270139859, 270139864, 270139865, 270139867, 270139870, 270139871

CORRECTED TAX CREDIT

The Ritz Lake - Corrected Tax Credit After Tax Credit Taxes - Real

\$66.10

38 Parcels - See Note Below

Total Collected

ted \$66.10

Roll year 2019

Tax District

consolidated tax levy

This sheet represents ONE Parcel (all 38 would be identical)

2.04722500 2.0472250 100.00%

Payment

\$66.10

\$66.10

\$0.00

\$0.00

fund	Descrip	excess	base		total		
10	County	W-9-2-	0.2553	070	0.2553070	12.47088131%	\$8.24
20	Fremont General		0.3818	220	0,3818220	18.65071011%	\$12.33
400	ESU #2 General		0.0150	000	0.0150000	0.73269914%	\$0.48
440	Ag Society		0.0023	870	0.0023870	0.11659686%	\$0,08
500	Metro Tech General		0.0950	000	0.0950000	4.64042790%	\$3.07
510	27-0001 Fremont 1		1.0627	220	1.0627220	51.91036647%	\$34.31
511	F-1 K-8 Bond 2000		0.1210	800	0.1210800	5.91434747%	\$3.91
512	F-1 9-12 Bonds 2000		0.0234	300	0.0234300	1.14447606%	\$0.76
513	F-1 Bld Am Bond 1-New 5/6		0.0348	680	0.0348680	1.70318358%	\$1.13
514	F-1 Bld Am Bond 2-Elem Ren	0	0.0200	970	0.0200970	0.98167031%	\$0.65
990	NRD Platte		0.0355	120	0.0355120	1.73464079%	\$1.15

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	\$8.24	\$6,88	\$0.00	0%	\$6.88
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$0.78	\$0.00	0%	\$0.78
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$0.30	\$0.00	0%	\$0.30
10	INDIGENT 1500	0.00420400		0.01646645		\$0.14	\$0.00	0%	\$0.14
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		\$0.07	\$0.00	0%	\$0.07
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$0.07	\$0.00	0%	\$0.07
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$12.33	\$0.71	\$0.01	1%	\$0.70
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$11.62	\$0.12	1%	\$11.50
400	ESU #2 GEN 6900	0.01500000	0,01500000	1	\$0.48	\$0.48	\$0.00	1%	\$0.48
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.08	\$0.08	\$0.00	2%	\$0.08
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$3.07	\$2.42	\$0.02	1%	\$2.40
500	METRO COL SKG 7110	0.02000000		0.210526316		\$0.65	\$0.01	1%	\$0.64
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	\$34.31	\$34.15	\$0.34	1%	\$33.81
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		\$0.16	\$0.00	1%	\$0.16
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	\$3.91	\$3.91	\$0.04	1%	\$3.87
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	í	\$0.76	\$6.76	\$0.01	1%	\$0.75
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$1.13	\$1.13	\$0.01	1%	\$1.11
514	F-1 BD AM 2-ELEM 6211	0.02009700	0,02009700	1	\$0.65	\$0.65	\$0.01	1%	\$0.64
990	NRD PLATTE 7320	0,03551200	0.03551200	1	\$1.15	\$1.15	\$0.01	1%	\$1.14
Balances to	o consolidated levy	2.04722500	2.04722500		\$66.10	\$66.10	\$0,58 will be added be	ack to fund 10	\$65.52 00

NOTE: The Ritz Lake has 38 Parcels with equal tax roll correction values. The Parcel Numbers are: 270139824, 270139825, 270139826, 270139827, 270139828, 270139830, 270139831, 270139832, 270139833, 270139834, 270139835, 270139836, 270139837, 270139838, 270139839, 270139840, 270139841, 270139842, 270139843, 270139844, 270139845, 270139846, 270139850, 270139851, 270139852, 270139853, 270139854, 270139855, 270139856, 270139857, 270139858, 270139859, 270139864, 270139867, 270139867, 270139870, 270139871

\$0.00

0.00000000



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 their eof which remains unpaid as a claim against such political subdivision and shall issue the perso n 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 pursuant to this section shall be satisfied in full as soo five years from the date the final order or other action approving a refund is entered. The governing or claim to be satisfied pursuant to this section. If a receipt for the registration of a claim made or issued in as practicable and in no event later than proving a refund is entered. The governing in its budget for the amount of any refund or claim to be satisfied pursuant to this section. If a receipt for
- (a) Such receipt shall be applied to satisfy any tax leviled 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 or der 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