

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999 PHONE 402/727-2750 FAX 402/727-2753
GAIL J BARGSTADT JUDITH J MAIN
COUNTY TREASURER DEPUTY COUNTY TREASURER

July 21, 2021

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

RE: David Ellis Wilt, c/o Patrick & Bambi Cleary (ETAL) Tax Roll Correction #5343 & 5344

At the June 30, 2021 meeting of the Dodge County Board of Equalization, Tax Roll Corrections were approved for David Ellis Wilt (c/o Patrick & Bambi Cleary ETAL). In 2018 and 2019 the house on the property was unlivable and not valued correctly. Because of this, the 2018 and 2019 property taxes were paid based on a wrong valuation. 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.

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 for both 2018 and 2019. I have included a spreadsheet indicating the amount of refund you will need to return. **The total amount due from DODGE COUNTY for both tax years is \$378.66 (\$181.60 for 2018 + \$197.06 for 2019).** 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 copies of the Tax Roll Corrections and copies of the 2018 and 2019 Tax Statements 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 and Original and Corrected Tax Credit sheets, 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
treasurer@dodgecountyne.gov

Enc

Tax List Corrections,

Dodge County, Nebraska

David Ellis Wilt

DATE 6-21-2021 No. 5343

NAME % Patrick & Bambi Cleary (etal) ADDRESS 437 N DOWNING St Fremont

Year Corrected 2018 School Dist. No. _____ Tax Dist. No. 482 Tax Book No. 68025-5428 Page No. _____

Description of Property TL 65 12.8 AC 17-19-8 ID No. 270121408

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	PENALTY	1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	<u>270121408</u>	<u>122,620</u>	<u>1.387591</u>	<u>1701.⁵⁰</u>	<u>482</u>	<u>Ø</u>	<u>credit</u> <u>106.⁰⁸</u>	<u>797.⁷¹</u>	<u>x 2</u>	<u>1595.⁴²</u>
CORRECTED TAX	<u>270121408</u>	<u>58,700</u>	<u>1.387591</u>	<u>814.⁵²</u>	<u>482</u>	<u>Ø</u>	<u>50.⁷⁸</u>	<u>381.⁸⁷</u>		<u>763.⁷⁴</u>
ADDED TAX	<u>Land same @ 58,150</u>									
DEDUCTED TAX	<u>Imps. From 64,470 to 550</u>									
							<u>< 55.³⁹</u>			<u>< 831.⁶⁸</u>

Reason for correction House unlivable for years - NOT valued correctly.

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 30th day of June, 2021.

[Signature]
CHAIRMAN

[Signature]
COUNTY ASSESSOR-COUNTY CLERK

By _____ DEPUTY

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

COPY

Property Description

TL 65 12.8A 17 19 8

00912 \CO RD 19 AVE

WILT/DAVID ELLIS
912 CO RD 19 AVE
HOOPER, NE 68031-0000

DODGE COUNTY

TAX YEAR	2018
STATEMENT	15935
TAX TYPE	Real Estate
PARCEL ID	0270121408

Date Taxes Are Due	12/31/2018
1st Half Delinquent	05/01/2019
2nd Half Delinquent	09/01/2019

Net Amount Due	1,595.42
1st Half Payment	797.71
2nd Half Payment	797.71

Total Value	122,620
Homestead Value	0
Taxable Value	122,620

Total Tax	1,701.50
Homestead Credit	0.00
Non-Ag Tax Credit	-106.08
Ag-Land Tax Credit	0.00
Unused Tax Credit	0.00
Penalty	0.00

NET AMOUNT DUE 1,595.42

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GENERAL	0.27154000	271.75	332.97
HOOPER GEN	0.06327900	75.92	77.59
FIRE DIST 2 GENER	0.07192400	85.85	88.20
ESU #2 GENERAL	0.01500000	19.32	18.39
AG SOCIETY	0.00238700	2.93	2.93
METRO TECH GENERA	0.09500000	116.49	116.49
27-0594 LOGAN VIE	0.77503700	908.38	950.37
LOGAN VIEW 594 BO	0.07028100	84.90	86.18
NRD ELKHORN GENER	0.02314300	28.54	28.38
Tax Credit		-107.84	-106.08
Totals	1.38759100	1,486.24	1,595.42



Parcel ID 0270121408
District ID 482
District Name 482-HOOPER 0594-2-E

MESSAGES

Homestead Credits and State Tax Credits are Reimbursed by the State of Nebraska

2018-270121408RP

COPY

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

2018 Real Estate Statement



WILT/DAVID ELLIS
912 CO RD 19 AVE
HOOPER, NE 68031-0000

Statement 15935
District ID 482
Parcel ID 0270121408

Delinquent on 05/01/2019
Total Due 1,595.42
1st Half 797.71
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



2018 Real Estate Statement



WILT/DAVID ELLIS
912 CO RD 19 AVE
HOOPER, NE 68031-0000

Statement 15935
District ID 482
Parcel ID 0270121408

Delinquent on 09/01/2019
Total Due 1,595.42
2nd Half 797.71
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

David Ellis Wilt
 c/o Patrick & Bambi Cleary ETAL - Original Levy
 After Tax Credit

Taxes - Real **\$1,595.42**
 Total Collected \$1,595.42

Parcel # 270121408

Roll year 2018

Tax District 482

Payment \$1,595.42

fund	Descrip	excess	base	total		
10	County		0.2715400	0.2715400	19.56916700%	\$312.21
250	Hooper General		0.0632790	0.0632790	4.56034956%	\$72.76
320	Fire Dist 2		0.0719240	0.0719240	5.18337176%	\$82.70
400	ESU #2		0.0150000	0.0150000	1.08101018%	\$17.25
440	Ag Society		0.0023870	0.0023870	0.17202475%	\$2.74
500	Metro College		0.0950000	0.0950000	6.84639782%	\$109.23
594	Logan View 594		0.7750370	0.7750370	55.85485925%	\$891.12
889	Logan View 594 Bond		0.0702810	0.0702810	5.06496511%	\$80.81
980	NRD Elkhorn General		0.0231430	0.0231430	1.66785458%	\$26.61
consolidated tax levy			1.38759100	1.3875910	100.00%	\$1,595.42

Results

Fund	subfund	base Rate	total tax rate	Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund		
10	COUNTY GENERAL 100	0.22832600	0.27154000	0.84085586	\$312.21	\$262.52	\$0.00	0%	\$262.52
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.00623700		0.02296899	\$7.17	\$0.00	\$0.00	0%	\$7.17
10	CAPITAL IMPR 950	0.02381500		0.087703469	\$27.38	\$0.00	\$0.00	0%	\$27.38
10	INDIGENT 1500	0.00315400		0.011615232	\$3.63	\$0.00	\$0.00	0%	\$3.63
10	INSTITUTIONS 1700	0.00234600		0.008639611	\$2.70	\$0.00	\$0.00	0%	\$2.70
10	VETERANS AID 1900	0.00000000		0	\$0.00	\$0.00	\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00549400		0.02023275	\$6.32	\$0.00	\$0.00	0%	\$6.32
10	MUSEUM/HIST SOC 9300	0.00216800		0.007984091	\$2.49	\$0.00	\$0.00	0%	\$2.49
250	HOOPER GENERAL 8811	0.06327900	0.06327900	1	\$72.76	\$72.76	\$1.46	2%	\$71.30
320	FIRE DIST 2 GEN 7702	0.04145500	0.07192400	0.576372282	\$82.70	\$47.66	\$0.95	2%	\$46.71
320	FIRE DIST 2 BOND 7852	0.03046900		0.423627718	\$35.03	\$0.70	\$0.70	2%	\$34.33
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$17.25	\$17.25	\$0.17	1%	\$17.07
400	ESU #2 BOND 6905	0.00000000		0	\$0.00	\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$2.74	\$2.74	\$0.05	2%	\$2.69
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$109.23	\$86.23	\$0.86	1%	\$85.37
500	METRO COL SKG 7110	0.02000000		0.210526316	\$23.00	\$0.23	\$0.23	1%	\$22.77
500	METRO HAZ/HAND 7120	0.00000000		0	\$0.00	\$0.00	\$0.00	1%	\$0.00
594	LOGAN VIEW 594 6123	0.73947000	0.77503700	0.954109288	\$891.12	\$850.23	\$8.50	1%	\$841.72
594	LOGAN VIEW SP BLD 6315	0.03556700		0.045890712	\$40.89	\$0.41	\$0.41	1%	\$40.49
594	LOGAN VIEW QCAP 6894	0.00000000		0	\$0.00	\$0.00	\$0.00	1%	\$0.00
889	LOGAN VIEW BOND 6207	0.07028100	0.07028100	1	\$80.81	\$80.81	\$0.81	1%	\$80.00
980	NRD ELKHORN 7310	0.02314300	0.02314300	1	\$26.61	\$26.61	\$0.27	1%	\$26.34
Balances to consolidated levy		1.38759100	1.38759100		\$1,595.42	\$1,595.42	\$14.41		\$1,581.01
			0.00000000		\$0.00	\$0.00			\$0.00

will be added back to fund 100

CORRECTED LEVY

David Ellis Wilt
 c/o Patrick & Bambi Cleary ETAL - Original Levy
 After Tax Credit

Taxes - Real **\$763.74**
 Total Collected \$763.74

Parcel # 270121408

Roll year 2018

Tax District 482

Payment \$763.74

fund	Descrip	excess	base	total		
10	County		0.2715400	0.2715400	19.56916700%	\$149.46
250	Hooper General		0.0632790	0.0632790	4.56034956%	\$34.83
320	Fire Dist 2		0.0719240	0.0719240	5.18337176%	\$39.59
400	ESU #2		0.0150000	0.0150000	1.08101018%	\$8.26
440	Ag Society		0.0023870	0.0023870	0.17202475%	\$1.31
500	Metro College		0.0950000	0.0950000	6.84639782%	\$52.29
594	Logan View 594		0.7750370	0.7750370	55.85485925%	\$426.59
889	Logan View 594 Bond		0.0702810	0.0702810	5.06496511%	\$38.68
980	NRD Elkhorn General		0.0231430	0.0231430	1.66785458%	\$12.74
consolidated tax levy			1.38759100	1.3875910	100.00%	\$763.74

Results

Fund	subfund	base Rate	total tax rate		Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund	
10	COUNTY GENERAL 100	0.22832600	0.27154000	0.84085586	\$149.46	\$125.67	\$0.00	0%	\$125.67
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.00623700		0.02296899		\$3.43	\$0.00	0%	\$3.43
10	CAPITAL IMPR 950	0.02381500		0.087703469		\$13.11	\$0.00	0%	\$13.11
10	INDIGENT 1500	0.00315400		0.011615232		\$1.74	\$0.00	0%	\$1.74
10	INSTITUTIONS 1700	0.00234600		0.008639611		\$1.29	\$0.00	0%	\$1.29
10	VETERANS AID 1900	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00549400		0.02023275		\$3.02	\$0.00	0%	\$3.02
10	MUSEUM/HIST SOC 9300	0.00216800		0.007984091		\$1.19	\$0.00	0%	\$1.19
250	HOOPER GENERAL 8811	0.06327900	0.06327900	1	\$34.83	\$34.83	\$0.70	2%	\$34.13
320	FIRE DIST 2 GEN 7702	0.04145500	0.07192400	0.576372282	\$39.59	\$22.82	\$0.46	2%	\$22.36
320	FIRE DIST 2 BOND 7852	0.03046900		0.423627718		\$16.77	\$0.34	2%	\$16.43
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$8.26	\$8.26	\$0.08	1%	\$8.17
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$1.31	\$1.31	\$0.03	2%	\$1.29
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$52.29	\$41.28	\$0.41	1%	\$40.87
500	METRO COL SKG 7110	0.02000000		0.210526316		\$11.01	\$0.11	1%	\$10.90
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
594	LOGAN VIEW 594 6123	0.73947000	0.77503700	0.954109288	\$426.59	\$407.01	\$4.07	1%	\$402.94
594	LOGAN VIEW SP BLD 6315	0.03556700		0.045890712		\$19.58	\$0.20	1%	\$19.38
594	LOGAN VIEW QCAP 6894	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
889	LOGAN VIEW BOND 6207	0.07028100	0.07028100	1	\$38.68	\$38.68	\$0.39	1%	\$38.30
980	NRD ELKHORN 7310	0.02314300	0.02314300	1	\$12.74	\$12.74	\$0.13	1%	\$12.61
Balances to consolidated levy		1.38759100	1.38759100		\$763.74	\$763.74	\$6.90		\$756.84
			0.00000000		\$0.00	\$0.00			\$0.00

will be added back to fund 100

ORIGINAL TAX CREDIT

David Ellis Wilt
 c/o Patrick & Bambi Cleary ETAL - Original Levy Taxes - Real **\$106.08** Parcel # 270121408
 After Tax Credit

Total Collected \$106.08

Roll year 2018

Tax District 482

Payment \$106.08

fund	Descrip	excess	base	total		
10	County		0.2715400	0.2715400	19.56916700%	\$20.76
250	Hooper General		0.0632790	0.0632790	4.56034956%	\$4.84
320	Fire Dist 2		0.0719240	0.0719240	5.18337176%	\$5.50
400	ESU #2		0.0150000	0.0150000	1.08101018%	\$1.15
440	Ag Society		0.0023870	0.0023870	0.17202475%	\$0.18
500	Metro College		0.0950000	0.0950000	6.84639782%	\$7.26
594	Logan View 594		0.7750370	0.7750370	55.85485925%	\$59.25
889	Logan View 594 Bond		0.0702810	0.0702810	5.06496511%	\$5.37
980	NRD Elkhorn General		0.0231430	0.0231430	1.66785458%	\$1.77
consolidated tax levy			1.38759100	1.3875910	100.00%	\$106.08

Results

Fund	subfund	base Rate	total tax rate		Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund	
10	COUNTY GENERAL 100	0.22832600	0.27154000	0.84085586	\$20.76	\$17.46	0%	\$17.46	
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00	
10	1st RESP COMM BOND 901	0.00623700		0.02296899		\$0.48	0%	\$0.48	
10	CAPITAL IMPR 950	0.02381500		0.087703469		\$1.82	0%	\$1.82	
10	INDIGENT 1500	0.00315400		0.011615232		\$0.24	0%	\$0.24	
10	INSTITUTIONS 1700	0.00234600		0.008639611		\$0.18	0%	\$0.18	
10	VETERANS AID 1900	0.00000000		0		\$0.00	0%	\$0.00	
10	COUNTY BLDG FUND 4001	0.00549400		0.02023275		\$0.42	0%	\$0.42	
10	MUSEUM/HIST SOC 9300	0.00216800		0.007984091		\$0.17	0%	\$0.17	
250	HOOPER GENERAL 8811	0.06327900	0.06327900	1	\$4.84	\$4.84	\$0.10	2%	\$4.74
320	FIRE DIST 2 GEN 7702	0.04145500	0.07192400	0.576372282	\$5.50	\$3.17	\$0.06	2%	\$3.11
320	FIRE DIST 2 BOND 7852	0.03046900		0.423627718		\$2.33	\$0.05	2%	\$2.28
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$1.15	\$1.15	\$0.01	1%	\$1.14
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.18	\$0.18	\$0.00	2%	\$0.18
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$7.26	\$5.73	\$0.06	1%	\$5.68
500	METRO COL SKG 7110	0.02000000		0.210526316		\$1.53	\$0.02	1%	\$1.51
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
594	LOGAN VIEW 594 6123	0.73947000	0.77503700	0.954109288	\$59.25	\$56.53	\$0.57	1%	\$55.97
594	LOGAN VIEW SP BLD 6315	0.03556700		0.045890712		\$2.72	\$0.03	1%	\$2.69
594	LOGAN VIEW QCAP 6894	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
889	LOGAN VIEW BOND 6207	0.07028100	0.07028100	1	\$5.37	\$5.37	\$0.05	1%	\$5.32
980	NRD ELKHORN 7310	0.02314300	0.02314300	1	\$1.77	\$1.77	\$0.02	1%	\$1.75
Balances to consolidated levy		1.38759100	1.38759100		\$106.08	\$106.08	\$0.96		\$105.12
			0.00000000		\$0.00	\$0.00			\$0.00

will be added back to fund 100

CORRECTED TAX CREDIT

David Ellis Wilt
 c/o Patrick & Bambi Cleary ETAL - Original Levy Taxes - Real **\$50.78** Parcel # 270121408
 After Tax Credit

Total Collected \$50.78

Roll year 2018

Tax District 482

Payment \$50.78

fund	Descrip	excess	base	total		
10	County		0.2715400	0.2715400	19.56916700%	\$9.94
250	Hooper General		0.0632790	0.0632790	4.56034956%	\$2.32
320	Fire Dist 2		0.0719240	0.0719240	5.18337176%	\$2.63
400	ESU #2		0.0150000	0.0150000	1.08101018%	\$0.55
440	Ag Society		0.0023870	0.0023870	0.17202475%	\$0.09
500	Metro College		0.0950000	0.0950000	6.84639782%	\$3.48
594	Logan View 594		0.7750370	0.7750370	55.85485925%	\$28.36
889	Logan View 594 Bond		0.0702810	0.0702810	5.06496511%	\$2.57
980	NRD Elkhorn General		0.0231430	0.0231430	1.66785458%	\$0.85

consolidated tax levy 1.38759100 1.3875910 100.00% \$50.78

Results

Fund	subfund	base Rate	total tax rate		Distribution Amount	Commission Amount	comm Rate	Tax Collected and Allocated to Each Fund
10	COUNTY GENERAL 100	0.22832600	0.27154000	0.84085586	\$9.94	\$8.36	0%	\$8.36
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.00623700		0.02296899		\$0.23	0%	\$0.23
10	CAPITAL IMPR 950	0.02381500		0.087703469		\$0.87	0%	\$0.87
10	INDIGENT 1500	0.00315400		0.011615232		\$0.12	0%	\$0.12
10	INSTITUTIONS 1700	0.00234600		0.008639611		\$0.09	0%	\$0.09
10	VETERANS AID 1900	0.00000000		0		\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00549400		0.02023275		\$0.20	0%	\$0.20
10	MUSEUM/HIST SOC 9300	0.00216800		0.007984091		\$0.08	0%	\$0.08
250	HOOPER GENERAL 8811	0.06327900	0.06327900	1	\$2.32	\$2.32	0%	\$2.32
320	FIRE DIST 2 GEN 7702	0.04145500	0.07192400	0.576372282	\$2.63	\$1.52	2%	\$1.49
320	FIRE DIST 2 BOND 7852	0.03046900		0.423627718		\$1.12	2%	\$1.09
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$0.55	\$0.55	1%	\$0.54
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.09	\$0.09	2%	\$0.09
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$3.48	\$2.74	1%	\$2.72
500	METRO COL SKG 7110	0.02000000		0.210526316		\$0.73	1%	\$0.72
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	1%	\$0.00
594	LOGAN VIEW 594 6123	0.73947000	0.77503700	0.954109288	\$28.36	\$27.06	1%	\$26.79
594	LOGAN VIEW SP BLD 6315	0.03556700		0.045890712		\$1.30	1%	\$1.29
594	LOGAN VIEW QCAP 6894	0.00000000		0		\$0.00	1%	\$0.00
889	LOGAN VIEW BOND 6207	0.07028100	0.07028100	1	\$2.57	\$2.57	1%	\$2.55
980	NRD ELKHORN 7310	0.02314300	0.02314300	1	\$0.85	\$0.85	1%	\$0.84

Balances to consolidated levy 1.38759100 1.38759100 \$50.78 \$50.78 \$0.46 \$50.32
 will be added back to fund 100
 0.00000000 \$0.00 \$0.00 \$0.00

COUNTY

County Funds

2018 Tax Correction for
David Ellis Wilt c/o Patrick & Bambi Cleary ETAL
Parcel # 270121408

	100	300	901	950	1500	1700	4001	9300	
	General	Road	1st RESP COMM BOND	Capital Improvement	Indigent	Institutions	Building fund	Museum	Total
Original Tax Allocated	262.52	-	7.17	27.38	3.63	2.70	6.32	2.49	312.21
Corrected Tax Allocated	(125.67)	-	(3.43)	(13.11)	(1.74)	(1.29)	(3.02)	(1.19)	(149.45)
Original Tax Credit Allocated	17.46	-	0.48	1.82	0.24	0.18	0.42	0.17	20.77
Corrected Tax Credit Allocated	(8.36)	-	(0.23)	(0.87)	(0.12)	(0.09)	(0.20)	(0.08)	(9.95)
Original Tax Commission Collected	14.41								14.41
Corrected Tax Commission	(6.90)								(6.90)
Original Tax Credit Commission Collected	0.96								0.96
Corrected Tax Credit Commission	(0.45)								(0.45)
Original Ag Credit Commission Collected	-								-
Corrected Ag Credit Commission	-								-
Amount to be returned for refund	<u>153.97</u>	<u>-</u>	<u>3.99</u>	<u>15.22</u>	<u>2.01</u>	<u>1.50</u>	<u>3.52</u>	<u>1.39</u>	<u>181.60</u>

Tax List Corrections,

Dodge County, Nebraska

DAVID ELLIS WILT

DATE 6-21-2021 No. 5344

NAME % Patrick + Bambi Cleary (ETAL) ADDRESS 437 N DOWNING ST, FREMONT

Year Corrected 2019 School Dist. No. _____ Tax Dist. No. 482 Tax Book No. 68025-5428 Page No. _____

Description of Property TL 65 12.8 Ac 17-19-8 ID No. 270121408

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	PENALTY	1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	270121408	141,014	1.380779	1947.12	482	0	Credit 146.88	900.12	x2	1800.24
CORRECTED TAX	270121408	67,423	1.380779	930.92	482	0	70.29	430.37	x2	860.74
ADDED TAX	Land same @ 66,873									
DEDUCTED TAX	Impr from 74,141 to 550									
							<76.66>			<939.50>

Reason for correction House unlivable for years - NOT valued correctly.

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 30th day of June, 2021.

[Signature]
CHAIRMAN

[Signature]
COUNTY ASSESSOR-COUNTY CLERK

By _____ DEPUTY

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

The Copy Shop • Fremont, NE

COPY

Property Description

TL 65 12.8A 17 19 8

00912 \COUNTY RD 19 AVE

WILT/DAVID ELLIS
912 COUNTY RD 19 AVE
HOOPER, NE 68031-1324

DODGE COUNTY

TAX YEAR	2019
STATEMENT	15752
TAX TYPE	Real Estate
PARCEL ID	0270121408

Date Taxes Are Due	12/31/2019
1st Half Delinquent	05/01/2020
2nd Half Delinquent	09/01/2020

Net Amount Due	1,800.24
1st Half Payment	900.12
2nd Half Payment	900.12

Total Value	141,014
Homestead Value	0
Taxable Value	141,014

Total Tax	1,947.12
Homestead Credit	0.00
Non-Ag Tax Credit	-146.88
Ag-Land Tax Credit	0.00
Unused Tax Credit	0.00
Penalty	0.00

NET AMOUNT DUE 1,800.24

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.25530700	332.97	360.02
HOOPER GEN	0.06281800	77.59	88.58
FIRE DIST 2 GEN-H	0.05619900	88.20	79.25
ESU #2 GEN	0.01500000	18.39	21.15
AG SOCIETY	0.00238700	2.93	3.37
METRO TECH GEN	0.09500000	116.49	133.97
27-0594 LOGAN V 5	0.80137700	950.37	1,130.07
LOGAN VIEW 594 BO	0.06899100	86.18	97.29
NRD ELKHORN GEN	0.02370000	28.38	33.42
Tax Credit		-106.08	-146.88
Totals	1.38077900	1,595.42	1,800.24



Parcel ID 0270121408
District ID 482
District Name 482-HOOPER 0594-2-E

MESSAGES

Homestead Credits and State Tax Credits are Reimbursed by the State of Nebraska

2019-270121408RP

COPY

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

2019 Real Estate Statement



WILT/DAVID ELLIS
912 COUNTY RD 19 AVE
HOOPER, NE 68031-1324

Statement 15752
District ID 482
Parcel ID 0270121408

Delinquent on 05/01/2020
Total Due 1,800.24
1st Half 900.12
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 Real Estate Statement



WILT/DAVID ELLIS
912 COUNTY RD 19 AVE
HOOPER, NE 68031-1324

Statement 15752
District ID 482
Parcel ID 0270121408

Delinquent on 09/01/2020
Total Due 1,800.24
2nd Half 900.12
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

David Ellis Wilt
 c/o Patrick & Bambi Cleary ETAL - Original Levy
 After Tax Credit

Taxes - Real **\$1,800.24**
 Total Collected \$1,800.24

Parcel # 270121408

Roll year 2019
 Tax District

482

Payment \$1,800.24

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	18.49006974%	\$332.87
250	Hooper General		0.0628180	0.0628180	4.54946085%	\$81.90
320	Fire Dist 2		0.0561990	0.0561990	4.07009377%	\$73.27
400	ESU #2		0.0150000	0.0150000	1.08634329%	\$19.56
440	Ag Society		0.0023870	0.0023870	0.17287343%	\$3.11
500	Metro College		0.0950000	0.0950000	6.88017416%	\$123.86
594	Logan View 594		0.8013770	0.8013770	58.03803505%	\$1,044.82
889	Logan View 594 Bond		0.0689910	0.0689910	4.99652732%	\$89.95
980	NRD Elkhorn General		0.0237000	0.0237000	1.71642240%	\$30.90
consolidated tax levy			1.38077900	1.3807790	100.00%	\$1,800.24

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	\$332.87	\$277.97	\$0.00	0%	\$277.97
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$31.45	\$0.00	0%	\$31.45
10	CAPITAL IMPR 950	0.00920200		0.03604282		\$12.00	\$0.00	0%	\$12.00
10	INDIGENT 1500	0.00420400		0.01646645		\$5.48	\$0.00	0%	\$5.48
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		\$3.00	\$0.00	0%	\$3.00
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$2.96	\$0.00	0%	\$2.96
250	HOOPER GENERAL 8811	0.06281800	0.06281800	1	\$81.90	\$81.90	\$1.64	2%	\$80.26
320	FIRE DIST 2 GEN 7702	0.04667600	0.05619900	0.830548586	\$73.27	\$60.86	\$1.22	2%	\$59.64
320	FIRE DIST 2 BOND 7852	0.00952300		0.169451414		\$12.42	\$0.25	2%	\$12.17
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$19.56	\$19.56	\$0.20	1%	\$19.36
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$3.11	\$3.11	\$0.06	2%	\$3.05
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$123.86	\$97.78	\$0.98	1%	\$96.81
500	METRO COL SKG 7110	0.02000000		0.210526316		\$26.08	\$0.26	1%	\$25.81
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
594	LOGAN VIEW 594 6123	0.76646300	0.80137700	0.956432491	\$1,044.82	\$999.30	\$9.99	1%	\$989.31
594	LOGAN VIEW SP BLD 6315	0.03491400		0.043567509		\$45.52	\$0.46	1%	\$45.07
594	LOGAN VIEW QCAP 6894	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
889	LOGAN VIEW BOND 6207	0.06899100	0.06899100	1	\$89.95	\$89.95	\$0.90	1%	\$89.05
980	NRD ELKHORN 7310	0.02370000	0.02370000	1	\$30.90	\$30.90	\$0.31	1%	\$30.59
Balances to consolidated levy		1.38077900	1.38077900		\$1,800.24	\$1,800.24	\$16.26		\$1,783.98
			0.00000000		\$0.00	\$0.00			\$0.00

will be added back to fund 100

CORRECTED LEVY

David Ellis Wilt
 c/o Patrick & Bambi Cleary ETAL - Corrected Levy Taxes - Real **\$860.74** Parcel # 270121408
 After Tax Credit

Total Collected \$860.74

Roll year 2019

Tax District 482

Payment \$860.74

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	18.49006974%	\$159.15
250	Hooper General		0.0628180	0.0628180	4.54946085%	\$39.16
320	Fire Dist 2		0.0561990	0.0561990	4.07009377%	\$35.03
400	ESU #2		0.0150000	0.0150000	1.08634329%	\$9.35
440	Ag Society		0.0023870	0.0023870	0.17287343%	\$1.49
500	Metro College		0.0950000	0.0950000	6.88017416%	\$59.22
594	Logan View 594		0.8013770	0.8013770	58.03803505%	\$499.56
889	Logan View 594 Bond		0.0689910	0.0689910	4.99652732%	\$43.01
980	NRD Elkhorn General		0.0237000	0.0237000	1.71642240%	\$14.77
consolidated tax levy			1.38077900	1.3807790	100.00%	\$860.74

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	\$159.15	\$132.91	\$0.00	0%	\$132.91
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$15.04	\$0.00	0%	\$15.04
10	CAPITAL IMPR 950	0.00920200		0.03604282		\$5.74	\$0.00	0%	\$5.74
10	INDIGENT 1500	0.00420400		0.01646645		\$2.62	\$0.00	0%	\$2.62
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		\$1.43	\$0.00	0%	\$1.43
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$1.42	\$0.00	0%	\$1.42
250	HOOPER GENERAL 8811	0.06281800	0.06281800	1	\$39.16	\$39.16	\$0.78	2%	\$38.38
320	FIRE DIST 2 GEN 7702	0.04667600	0.05619900	0.830548586	\$35.03	\$29.10	\$0.58	2%	\$28.51
320	FIRE DIST 2 BOND 7852	0.00952300		0.169451414		\$5.94	\$0.12	2%	\$5.82
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$9.35	\$9.35	\$0.09	1%	\$9.26
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$1.49	\$1.49	\$0.03	2%	\$1.46
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$59.22	\$46.75	\$0.47	1%	\$46.29
500	METRO COL SKG 7110	0.02000000		0.210526316		\$12.47	\$0.12	1%	\$12.34
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
594	LOGAN VIEW 594 6123	0.76646300	0.80137700	0.956432491	\$499.56	\$477.79	\$4.78	1%	\$473.01
594	LOGAN VIEW SP BLD 6315	0.03491400		0.043567509		\$21.76	\$0.22	1%	\$21.55
594	LOGAN VIEW QCAP 6894	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
889	LOGAN VIEW BOND 6207	0.06899100	0.06899100	1	\$43.01	\$43.01	\$0.43	1%	\$42.58
980	NRD ELKHORN 7310	0.02370000	0.02370000	1	\$14.77	\$14.77	\$0.15	1%	\$14.63
Balances to consolidated levy		1.38077900	1.38077900		\$860.74	\$860.74	\$7.77		\$852.97
			0.00000000		\$0.00	\$0.00			\$0.00

will be added back to fund 100

ORIGINAL TAX CREDIT

David Ellis Wilt
 c/o Patrick & Bambi Cleary ETAL - Original Tax Credit Taxes - Real \$146.88 Parcel # 270121408
 After Tax Credit

Total Collected \$146.88

Roll year 2019

Tax District 482

Payment \$146.88

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	18.49006974%	\$27.16
250	Hooper General		0.0628180	0.0628180	4.54946085%	\$6.68
320	Fire Dist 2		0.0561990	0.0561990	4.07009377%	\$5.98
400	ESU #2		0.0150000	0.0150000	1.08634329%	\$1.60
440	Ag Society		0.0023870	0.0023870	0.17287343%	\$0.25
500	Metro College		0.0950000	0.0950000	6.88017416%	\$10.11
594	Logan View 594		0.8013770	0.8013770	58.03803505%	\$85.25
889	Logan View 594 Bond		0.0689910	0.0689910	4.99652732%	\$7.34
980	NRD Elkhorn General		0.0237000	0.0237000	1.71642240%	\$2.52
consolidated tax levy			1.38077900	1.3807790	100.00%	\$146.88

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	\$27.16	\$22.68	\$0.00	0%	\$22.68
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$2.57	\$0.00	0%	\$2.57
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$0.98	\$0.00	0%	\$0.98
10	INDIGENT 1500	0.00420400		0.01646645		\$0.45	\$0.00	0%	\$0.45
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		\$0.24	\$0.00	0%	\$0.24
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$0.24	\$0.00	0%	\$0.24
250	HOOPER GENERAL 8811	0.06281800	0.06281800	1	\$6.68	\$6.68	\$0.13	2%	\$6.55
320	FIRE DIST 2 GEN 7702	0.04667600	0.05619900	0.830548586	\$5.98	\$4.97	\$0.10	2%	\$4.87
320	FIRE DIST 2 BOND 7852	0.00952300		0.169451414		\$1.01	\$0.02	2%	\$0.99
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$1.60	\$1.60	\$0.02	1%	\$1.58
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.25	\$0.25	\$0.01	2%	\$0.25
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$10.11	\$7.98	\$0.08	1%	\$7.90
500	METRO COL SKG 7110	0.02000000		0.210526316		\$2.13	\$0.02	1%	\$2.11
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
594	LOGAN VIEW 594 6123	0.76646300	0.80137700	0.956432491	\$85.25	\$81.53	\$0.82	1%	\$80.72
594	LOGAN VIEW SP BLD 6315	0.03491400		0.043567509		\$3.71	\$0.04	1%	\$3.68
594	LOGAN VIEW QCAP 6894	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
889	LOGAN VIEW BOND 6207	0.06899100	0.06899100	1	\$7.34	\$7.34	\$0.07	1%	\$7.27
980	NRD ELKHORN 7310	0.02370000	0.02370000	1	\$2.52	\$2.52	\$0.03	1%	\$2.50
Balances to consolidated levy		1.38077900	1.38077900		\$146.88	\$146.88	\$1.33		\$145.55
			0.00000000		\$0.00	\$0.00			\$0.00

will be added back to fund 100

CORRECTED TAX CREDIT

David Ellis Wilt
 c/o Patrick & Bambi Cleary ETAL - Corrected Tax Credit Taxes - Real **\$70.22** Parcel # 270121408
 After Tax Credit

Total Collected \$70.22

Roll year 2019

Tax District 482

Payment \$70.22

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	18.49006974%	\$12.98
250	Hooper General		0.0628180	0.0628180	4.54946085%	\$3.19
320	Fire Dist 2		0.0561990	0.0561990	4.07009377%	\$2.86
400	ESU #2		0.0150000	0.0150000	1.08634329%	\$0.76
440	Ag Society		0.0023870	0.0023870	0.17287343%	\$0.12
500	Metro College		0.0950000	0.0950000	6.88017416%	\$4.83
594	Logan View 594		0.8013770	0.8013770	58.03803505%	\$40.75
889	Logan View 594 Bond		0.0689910	0.0689910	4.99652732%	\$3.51
980	NRD Elkhorn General		0.0237000	0.0237000	1.71642240%	\$1.21
consolidated tax levy			1.38077900	1.3807790	100.00%	\$70.22

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	\$12.98	\$10.84	0%	\$10.84
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$1.23	0%	\$1.23
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$0.47	0%	\$0.47
10	INDIGENT 1500	0.00420400		0.01646645		\$0.21	0%	\$0.21
10	INSTITUTIONS 1700	0.00000000		0		\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0		\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$0.12	0%	\$0.12
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$0.12	0%	\$0.12
250	HOOPER GENERAL 8811	0.06281800	0.06281800	1	\$3.19	\$3.19	2%	\$3.13
320	FIRE DIST 2 GEN 7702	0.04667600	0.05619900	0.830548586	\$2.86	\$2.37	2%	\$2.33
320	FIRE DIST 2 BOND 7852	0.00952300		0.169451414		\$0.48	2%	\$0.47
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$0.76	\$0.76	1%	\$0.76
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.12	\$0.12	2%	\$0.12
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$4.83	\$3.81	1%	\$3.78
500	METRO COL SKG 7110	0.02000000		0.210526316		\$1.02	1%	\$1.01
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	1%	\$0.00
594	LOGAN VIEW 594 6123	0.76646300	0.80137700	0.956432491	\$40.75	\$38.98	1%	\$38.59
594	LOGAN VIEW SP BLD 6315	0.03491400		0.043567509		\$1.78	1%	\$1.76
594	LOGAN VIEW QCAP 6894	0.00000000		0		\$0.00	1%	\$0.00
889	LOGAN VIEW BOND 6207	0.06899100	0.06899100	1	\$3.51	\$3.51	1%	\$3.47
980	NRD ELKHORN 7310	0.02370000	0.02370000	1	\$1.21	\$1.21	1%	\$1.19
Balances to consolidated levy		1.38077900	1.38077900		\$70.22	\$70.22	\$0.63	\$69.59
			0.00000000		\$0.00	\$0.00	will be added back to fund 100	\$0.00

COUNTY

County Funds

2019 Tax Correction for
David Ellis Wilt c/o Patrick & Bambi Cleary ETAL
Parcel # 270121408

	100	300	901	950	1500	1700	4700	9300	
	General	Road	1st RESP COMM BOND	Capital Improvement	Indigent	Institutions	Flood Control	Museum	Total
Original Tax Allocated	277.97	-	31.45	12.00	5.48	-	3.00	2.96	332.86
Corrected Tax Allocated	(132.91)	-	(15.04)	(5.74)	(2.62)	-	(1.43)	(1.42)	(159.16)
Original Tax Credit Allocated	22.68	-	2.57	0.98	0.45	-	0.24	0.24	27.16
Corrected Tax Credit Allocated	(10.84)	-	(1.23)	(0.47)	(0.21)	-	(0.12)	(0.12)	(12.99)
Original Tax Commission Collected	16.26								16.26
Corrected Tax Commission	(7.77)								(7.77)
Original Tax Credit Commission Collected	1.33								1.33
Corrected Tax Credit Commission	(0.63)								(0.63)
Original Ag Credit Commission Collected	-								-
Corrected Ag Credit Commission	-								-
Amount to be returned for refund	<u>166.09</u>	<u>-</u>	<u>17.75</u>	<u>6.77</u>	<u>3.10</u>	<u>-</u>	<u>1.69</u>	<u>1.66</u>	<u>197.06</u>

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 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 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