

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999

PHONE 402/727-2750

FAX 402/727-2753

GAIL J BARGSTADT
COUNTY TREASURERJUDITH J MAIN
DEPUTY COUNTY TREASURER

January 6, 2022

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

RE: CLD LLC 2019 Tax Roll Correction #5394

At the December 29, 2021 meeting of the Dodge County Board of Equalization, a Tax Roll Correction was approved for CLD LLC. The property taxed in 2019 went before the Tax Equalization and Review Commission (TERC) where it was granted relief. The property valuation was corrected and the taxes have therefore been adjusted. In the meantime, the property owner had paid their 2019 taxes. Once those 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 taxes back to the property owner.

Once Tax Roll Corrections have 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. (NOTE: This provision will end December 31, 2021 for Board Certified Corrections occurring on or after January 1, 2022. This correction, however, was certified on December 29, 2021.)

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 \$228.05.** The simplest, and quickest, method is to deduct these funds from your next distribution(s). **If that is agreeable to you, I would need a letter allowing me to do this.** Or you may send a check to us at your earliest convenience.

I have included a copy of the Tax Roll Correction, and a copy of the 2019 Tax Statement showing what was originally billed. There are also spreadsheets showing a breakdown of tax amounts previously distributed to each subdivision. You will have Original and Corrected Tax Levy sheets, and Original and Corrected Tax Credit sheets 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

Enc

Tax List Corrections,

Dodge County, Nebraska

DATE 12-28-2021 No. 5394

NAME CLD LLC ADDRESS PO Box 1326, Fremont NE

Year Corrected 2019 School Dist. No. _____ Tax Dist. No. 1 Tax Book No. 68026-1326 Page No. _____

Description of Property TL 80 .64 AC 12-17-8 ID No. 270061271

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	PROPERTY TAX	1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	270061271	280,435	2.047225	5741. ²⁰	1	0	292.08 Credit	2724. ⁵⁶	⁵⁶ / _{x2}	5449. ¹²
CORRECTED TAX	270061271	196,975	2.047225	4032. ⁵⁸	1	0	205. ¹⁶	1913. ⁶⁸	⁶⁸ / _{x2}	3827. ³⁶
ADDED TAX	Land: From 249,960 to 166,500									
DEDUCTED TAX	Imps: Same @ 30,475									
							(86. ⁹²)			(1621. ⁷⁶)

Reason for correction 2019 Value Adjustment by TERC Decision

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 29th day of Dec, 2021.

[Signature]
CHAIRMAN

[Signature]
COUNTY ASSESSOR-COUNTY CLERK

By _____ DEPUTY

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

Property Description
TL 80 .64A 12 17 8

DODGE COUNTY

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TAX YEAR	2019
STATEMENT	8421
TAX TYPE	Real Estate
PARCEL ID	0270061271

Date Taxes Are Due	12/31/2019
1st Half Delinquent	05/01/2020
2nd Half Delinquent	09/01/2020
Net Amount Due	5,449.12
1st Half Payment	2,724.56
2nd Half Payment	2,724.56
Total Value	280,435
Homestead Value	0
Taxable Value	280,435
Total Tax	5,741.20
Homestead Credit	0.00
Non-Ag Tax Credit	-292.08
Ag-Land Tax Credit	0.00
Unused Tax Credit	0.00
Penalty	0.00
NET AMOUNT DUE	5,449.12

CLD LLC
1245 N NYE AVE
FREMONT, NE 68025-4062

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.25530700	752.63	715.98
FREMONT GEN	0.38182200	1,128.70	1,070.77
ESU #2 GEN	0.01500000	41.58	42.07
AG SOCIETY	0.00238700	6.62	6.69
METRO TECH GEN	0.09500000	263.31	266.42
27-0001 FREMONT 1	1.06272200	2,931.69	2,980.28
F-1 BOND K-8 2000	0.12108000	335.60	339.55
F-1 BONDS 9-12 20	0.02343000	64.94	65.71
F-1 BLD AMER BOND	0.03486800	96.64	97.78
F-1 BLD AMER BOND	0.02009700	55.70	56.36
NRD PLATTE GEN	0.03551200	100.37	99.59
Tax Credit		-239.76	-292.08
Totals	2.04722500	5,538.02	5,449.12



Parcel ID 0270061271
District ID 1
District Name 1-FREMONT CITY

MESSAGES

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

2019-270061271RP

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

2019 Real Estate Statement



CLD LLC
1245 N NYE AVE
FREMONT, NE 68025-4062

Statement 8421
District ID 1
Parcel ID 0270061271

Delinquent on 05/01/2020	
Total Due	5,449.12
1st Half	2,724.56
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



CLD LLC
1245 N NYE AVE
FREMONT, NE 68025-4062

Statement 8421
District ID 1
Parcel ID 0270061271

Delinquent on 09/01/2020	
Total Due	5,449.12
2nd Half	2,724.56
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

CLD LLC - Original Levy
After Tax Credit

Taxes - Real **\$5,449.12**
Total Collected **\$5,449.12**

Parcel # 270061271
Tax List Correction #5394

Roll year 2019
Tax District 1

Payment **\$5,449.12**

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	12.47088131%	\$679.55
20	Fremont General		0.3818220	0.3818220	18.65071011%	\$1,016.30
400	ESU #2 General		0.0150000	0.0150000	0.73269914%	\$39.93
440	Ag Society		0.0023870	0.0023870	0.11659686%	\$6.35
500	Metro Tech General		0.0950000	0.0950000	4.64042790%	\$252.86
510	27-0001 Fremont 1		1.0627220	1.0627220	51.91036647%	\$2,828.66
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	5.91434747%	\$322.28
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.14447606%	\$62.36
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.70318358%	\$92.81
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	0.98167031%	\$53.49
990	NRD Platte		0.0355120	0.0355120	1.73464079%	\$94.52

consolidated tax levy 2.04722500 2.0472250 100.00% \$5,449.12

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	\$679.55	\$567.49	\$0.00	0% \$567.49
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$64.21	\$0.00	0% \$64.21
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$24.49	\$0.00	0% \$24.49
10	INDIGENT 1500	0.00420400		0.01646645		\$11.19	\$0.00	0% \$11.19
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		\$6.12	\$0.00	0% \$6.12
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$6.05	\$0.00	0% \$6.05
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$1,016.30	\$58.33	\$0.58	1% \$57.74
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$957.97	\$9.58	1% \$948.39
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$39.93	\$39.93	\$0.40	1% \$39.53
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1% \$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$6.35	\$6.35	\$0.13	2% \$6.23
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$252.86	\$199.63	\$2.00	1% \$197.63
500	METRO COL SKG 7110	0.02000000		0.210526316		\$53.23	\$0.53	1% \$52.70
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	\$2,828.66	\$2,815.35	\$28.15	1% \$2,787.20
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		\$13.31	\$0.13	1% \$13.18
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	\$322.28	\$322.28	\$3.22	1% \$319.06
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$62.36	\$62.36	\$0.62	1% \$61.74
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$92.81	\$92.81	\$0.93	1% \$91.88
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$53.49	\$53.49	\$0.53	1% \$52.96
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$94.52	\$94.52	\$0.95	1% \$93.58
Balances to consolidated levy		2.04722500	2.04722500		\$5,449.12	\$5,449.12	\$47.76	\$5,401.36
		0.00000000			\$0.00	\$0.00		\$0.00

will be added back to fund 100

CORRECTED LEVY

CLD LLC - Corrected Levy
After Tax Credit

Taxes - Real **\$3,827.36**

Parcel # 270061271
Tax List Correction #5394

Total Collected **\$3,827.36**

Roll year 2019

Tax District 1

Payment **\$3,827.36**

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	12.47088131%	\$477.31
20	Fremont General		0.3818220	0.3818220	18.65071011%	\$713.83
400	ESU #2 General		0.0150000	0.0150000	0.73269914%	\$28.04
440	Ag Society		0.0023870	0.0023870	0.11659686%	\$4.46
500	Metro Tech General		0.0950000	0.0950000	4.64042790%	\$177.61
510	27-0001 Fremont 1		1.0627220	1.0627220	51.91036647%	\$1,986.80
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	5.91434747%	\$226.36
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.14447606%	\$43.80
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.70318358%	\$65.19
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	0.98167031%	\$37.57
990	NRD Platte		0.0355120	0.0355120	1.73464079%	\$66.39

consolidated tax levy 2.04722500 2.0472250 100.00% \$3,827.36

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	\$477.31	\$398.59	0%	\$398.59
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$45.10	0%	\$45.10
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$17.20	0%	\$17.20
10	INDIGENT 1500	0.00420400		0.01646645		\$7.86	0%	\$7.86
10	INSTITUTIONS 1700	0.00000000		0		\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0		\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000		\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$4.30	0%	\$4.30
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$4.25	0%	\$4.25
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$713.83	\$40.97	1%	\$40.56
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$672.86	1%	\$666.13
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$28.04	\$28.04	1%	\$27.76
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$4.46	\$4.46	2%	\$4.37
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$177.61	\$140.22	1%	\$138.81
500	METRO COL SKG 7110	0.02000000		0.210526316		\$37.39	1%	\$37.02
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.06272200	0.995295101	\$1,986.80	\$1,977.45	1%	\$1,957.67
510	27-0001 SCH 37 6109	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 SAUN 11 6131	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FRE BLD FUND 6301	0.00500000		0.004704899		\$9.35	1%	\$9.25
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FRE QUAL CAP K-8 6805	0.00000000		0		\$0.00	1%	\$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$226.36	\$226.36	1%	\$224.10
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$43.80	\$43.80	1%	\$43.37
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$65.19	\$65.19	1%	\$64.54
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$37.57	\$37.57	1%	\$37.20
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$66.39	\$66.39	1%	\$65.73
Balances to consolidated levy		2.04722500	2.04722500		\$3,827.36	\$3,827.36	\$33.55	\$3,793.81
			0.00000000		\$0.00	\$0.00	will be added back to fund 100	\$0.00

ORIGINAL TAX CREDIT

CLD LLC - Original Tax Credit
After Tax Credit

Taxes - Real \$292.08

Parcel # 270061271
Tax List Correction #5394

Total Collected \$292.08

Roll year 2019

Tax District 1

Payment \$292.08

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	12.47088131%	\$36.42
20	Fremont General		0.3818220	0.3818220	18.65071011%	\$54.47
400	ESU #2 General		0.0150000	0.0150000	0.73269914%	\$2.14
440	Ag Society		0.0023870	0.0023870	0.11659686%	\$0.34
500	Metro Tech General		0.0950000	0.0950000	4.64042790%	\$13.55
510	27-0001 Fremont 1		1.0627220	1.0627220	51.91036647%	\$151.62
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	5.91434747%	\$17.27
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.14447606%	\$3.34
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.70318358%	\$4.97
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	0.98167031%	\$2.87
990	NRD Platte		0.0355120	0.0355120	1.73464079%	\$5.07

consolidated tax levy 2.04722500 2.0472250 100.00% \$292.08

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	0.21320400	0.25530700	0.83508874	\$36.42	\$30.42	\$0.00	0% \$30.42
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$3.44	\$0.00	0% \$3.44
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$1.31	\$0.00	0% \$1.31
10	INDIGENT 1500	0.00420400		0.01646645		\$0.60	\$0.00	0% \$0.60
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		\$0.33	\$0.00	0% \$0.33
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$0.32	\$0.00	0% \$0.32
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$54.47	\$3.13	\$0.03	1% \$3.10
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$51.35	\$0.51	1% \$50.84
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$2.14	\$2.14	\$0.02	1% \$2.12
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1% \$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.34	\$0.34	\$0.01	2% \$0.33
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$13.55	\$10.70	\$0.11	1% \$10.59
500	METRO COL SKG 7110	0.02000000		0.210526316		\$2.85	\$0.03	1% \$2.82
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	\$151.62	\$150.91	\$1.51	1% \$149.40
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		\$0.71	\$0.01	1% \$0.71
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	\$17.27	\$17.27	\$0.17	1% \$17.10
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$3.34	\$3.34	\$0.03	1% \$3.31
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$4.97	\$4.97	\$0.05	1% \$4.92
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$2.87	\$2.87	\$0.03	1% \$2.84
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$5.07	\$5.07	\$0.05	1% \$5.02

Balances to consolidated levy 2.04722500 2.04722500 \$292.08 \$292.08 \$2.56 \$289.52
 0.00000000 \$0.00 \$0.00 will be added back to fund 100 \$0.00

CORRECTED TAX CREDIT

CLD LLC - Corrected Tax Credit
After Tax Credit

Taxes - Real \$205.16

Parcel # 270061271
Tax List Correction #5394

Total Collected \$205.16

Roll year 2019

Tax District 1

Payment \$205.16

fund	Descrip	excess	base	total		
10	County		0.2553070	0.2553070	12.47088131%	\$25.59
20	Fremont General		0.3818220	0.3818220	18.65071011%	\$38.26
400	ESU #2 General		0.0150000	0.0150000	0.73269914%	\$1.50
440	Ag Society		0.0023870	0.0023870	0.11659686%	\$0.24
500	Metro Tech General		0.0950000	0.0950000	4.64042790%	\$9.52
510	27-0001 Fremont 1		1.0627220	1.0627220	51.91036647%	\$106.50
511	F-1 K-8 Bond 2000		0.1210800	0.1210800	5.91434747%	\$12.13
512	F-1 9-12 Bonds 2000		0.0234300	0.0234300	1.14447606%	\$2.35
513	F-1 Bld Am Bond 1-New 5/6		0.0348680	0.0348680	1.70318358%	\$3.49
514	F-1 Bld Am Bond 2-Elem Reno		0.0200970	0.0200970	0.98167031%	\$2.01
990	NRD Platte		0.0355120	0.0355120	1.73464079%	\$3.56

consolidated tax levy 2.04722500 2.0472250 100.00% \$205.16

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	\$25.59	\$21.37	0%	\$21.37
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02412200		0.09448233		\$2.42	0%	\$2.42
10	CAPITAL IMPR 950	0.00920200		0.036042882		\$0.92	0%	\$0.92
10	INDIGENT 1500	0.00420400		0.01646645		\$0.42	0%	\$0.42
10	INSTITUTIONS 1700	0.00000000		0		\$0.00	0%	\$0.00
10	VETERANS AID 1900	0.00000000		0		\$0.00	0%	\$0.00
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000		\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00230100		0.00901268		\$0.23	0%	\$0.23
10	MUSEUM/HIST SOC 9300	0.00227400		0.008906924		\$0.23	0%	\$0.23
20	FREMONT DEBT 8500	0.02191300	0.38182200	0.057390617	\$38.26	\$2.20	1%	\$2.17
20	FREMONT GENERAL 8600	0.35990900		0.942609383		\$36.07	1%	\$35.71
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$1.50	\$1.50	1%	\$1.49
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.24	\$0.24	2%	\$0.23
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$9.52	\$7.52	1%	\$7.44
500	METRO COL SKG 7110	0.02000000		0.210526316		\$2.00	1%	\$1.98
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.05772200	1.06272200	0.995295101	\$106.50	\$106.00	1%	\$104.94
510	27-0001 SCH 37 6109	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 SAUN 11 6131	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FRE BLD FUND 6301	0.00500000		0.004704899		\$0.50	1%	\$0.50
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FRE QUAL CAP K-8 6805	0.00000000		0		\$0.00	1%	\$0.00
511	F-1 BD K-8 2000 6201	0.12108000	0.12108000	1	\$12.13	\$12.13	1%	\$12.01
512	F-1 BD 9-F12 2000 6202	0.02343000	0.02343000	1	\$2.35	\$2.35	1%	\$2.32
513	F-1 BD AM 1-NEW 6210	0.03486800	0.03486800	1	\$3.49	\$3.49	1%	\$3.46
514	F-1 BD AM 2-ELEM 6211	0.02009700	0.02009700	1	\$2.01	\$2.01	1%	\$1.99
990	NRD PLATTE 7320	0.03551200	0.03551200	1	\$3.56	\$3.56	1%	\$3.52

Balances to consolidated levy 2.04722500 2.04722500 \$205.16 \$205.16 \$1.80 \$203.36
 0.00000000 \$0.00 \$0.00 will be added back to fund 100 \$0.00

COUNTY

County Funds

2019 Tax Correction for
 CLD LLC
 Parcel # 270061271

Tax List Correction #5394	100	300	901	950	1500	1700	4001	4700	9300	
	General	Road	1st RESP COMM BOND	Capital Improvement	Indigent	Institutions	Building fund	Flood Control	Museum	Total
Original Tax Allocated	567.49	-	64.21	24.49	11.19	-	-	6.12	6.05	679.55
Corrected Tax Allocated	(398.59)	-	(45.10)	(17.20)	(7.86)	-	-	(4.30)	(4.25)	(477.30)
Original Tax Credit Allocated	30.42	-	3.44	1.31	0.60	-	-	0.33	0.32	36.42
Corrected Tax Credit Allocated	(21.37)	-	(2.42)	(0.92)	(0.42)	-	-	(0.23)	(0.23)	(25.59)
Original Tax Commission Collected	47.76									47.76
Corrected Tax Commission	(33.55)									(33.55)
Original Tax Credit Commission Collected	2.56									2.56
Corrected Tax Credit Commission	(1.80)									(1.80)
Amount to be returned for refund	192.92	-	20.13	7.68	3.51	-	-	1.92	1.89	228.05

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

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 nonappealable 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

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, 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;

(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. If a receipt for the registration of a claim is given:

(a) The governing body of the political subdivision shall make provisions in its next budget for the amount of such claim; or

(b) If mutually agreed to by the governing body of the political subdivision and the person holding the receipt, such receipt shall be applied to satisfy any tax levied or assessed by that political subdivision which becomes due from the person holding the receipt until the claim is satisfied in full;

(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. 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;

(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; and

(7) For any refund or claim due under this section, interest shall accrue on the unpaid balance at the rate of nine percent beginning thirty days after the date the county assessor certifies the amount of refund based upon the final nonappealable order or other action approving the refund.

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; Laws 2021, LB644, § 20.

Operative Date: January 1, 2022
