

# 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

May 20, 2022

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

RE: Oldcastle Central Tax Roll Corrections #5443 & 5444 (2020 & 2021 Tax Years)

*This letter is to advise you of a recent tax roll correction that affects tax dollars disbursed to you.*

At the May 18, 2022, meeting of the Dodge County Board of Equalization, two Tax Roll Corrections were approved for Oldcastle Central. In 2020 and 2021 personal property was filed twice on the same property (once by the previous owner and again by the new owner), resulting in the previous owner paying taxes when they should not have. 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 overpaid 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 Nebraska State Statute 77-1736.06 (a copy is enclosed) I, as the County Treasurer, must notify any Political Subdivision within the tax district in which the property is located if the amount of refund is over \$200.00. **PLEASE NOTE: Legislation was passed in 2021 removing the "hardship" option for entities owing a refund over \$200.00, effective January 1, 2022. This means that funds owed to the property owner will now be withheld from your next disbursement. If there are not enough funds to cover the refund, you will be notified of the balance owed and will have 30 days from the date of that notice to repay those funds before interest (9%) will start accruing. According to the Statute, if interest is charged, it begins 30 days after the date the correction was certified (or the date the County Board approved it).**

I am enclosing several pages of documentation to assist you in understanding how I arrived at the amount of the refund. You originally received the tax distribution based on the assessed amount billed and paid by the property owner. I have included a copy of the Tax Roll Corrections, and a copy of their 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 a spreadsheet with your information only.

**The total amount to be withheld (for both years) from the next disbursement to DODGE COUNTY is \$7,606.95.** Once that is done, if your disbursement did not cover the amount due, you will be notified. Your next disbursement report (in June) will reflect the deduction.

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](mailto:treasurer@dodgecountyne.gov)

Enc

# Tax List Corrections,

# Dodge County, Nebraska

DATE 5-10-2022 No. 5443

NAME Oldcastle Central / was Ash Grove #405 ADDRESS 315 Phillips Rd, 2545 W. Groves, North Little Rock, AR 72117

Year Corrected 2020 School Dist. No. — Tax Dist. No. 236 Tax Book No. — Page No. —

Description of Property Personal Property (2 returns submitted) ID No. 000035210

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	PENALTY TAX		1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	000035210	6,566,432	1.711584	26,810.80	236						26,810.80
CORRECTED TAX	000035210	-0-	1.711584	-0-	236						< 0 >
ADDED TAX											
DEDUCTED TAX	000035210	-0-	1.711584	< 26,810.80 >	236						< -26,810.80 >

Reason for correction 2 Filings were done on this personal property in old name and in new name. Remove value for old account ownership account for year 2020.

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 18th day of May, 2022.  
[Signature]  
 CHAIRMAN

[Signature: Debbie Churchill]  
 COUNTY ASSESSOR-COUNTY CLERK

By \_\_\_\_\_ DEPUTY

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

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Property Description

3300 N BROAD ST

OLDCASTLE CENTRAL- ASH GROVE 405  
 2561 S W GRAPEVINE PKWY STE 200  
 GRAPEVINE, TX 76051-0000

DODGE COUNTY

TAX YEAR	2020
STATEMENT	630
TAX TYPE	Personal Property
SCHEDULE	0000035210

Date Taxes Are Due	12/31/2020
1st Half Delinquent	05/01/2021
2nd Half Delinquent	09/01/2021
Net Amount Due	26,810.80
1st Half Payment	13,405.40
2nd Half Payment	13,405.40
Total Value	1,566,432
Begin Farmer Value	0
Tax Relief Value	0
Taxable Value	1,566,432
Total Tax	26,810.80
State Tax Credit	0.00
Penalty	0.00
<b>NET AMOUNT DUE</b>	<b>26,810.80</b>

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.22910100		3,588.71
PLATTE GEN	0.04554700		713.46
FIRE DIST 8 GEN-F	0.04997700		782.86
ESU #2 GEN	0.01500000		234.96
AG SOCIETY	0.00238700		37.39
METRO TECH GEN	0.09500000		1,488.11
27-0001 FREMONT 1	1.07296200		16,807.22
F-1 BOND K-8 2000	0.11986900		1,877.67
F-1 BONDS 9-12 20	0.00339600		53.20
F-1 BLD AMER BOND	0.02956900		463.18
F-1 BLD AMER BOND	0.01494600		234.12
NRD PLATTE GEN	0.03383000		529.92
<b>Totals</b>	<b>1.71158400</b>		<b>26,810.80</b>



Schedule 0000035210  
 District ID 236  
 District Name 236-PLATTE 1-8-P

MESSAGES

\$10,000 personal property valuation exemption eliminated by LB1107

COPY

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

2020 Personal Property Statement



OLDCASTLE CENTRAL- ASH GROVE 405  
 2561 S W GRAPEVINE PKWY STE 200  
 GRAPEVINE, TX 76051-0000

Statement 630  
 District ID 236  
 Schedule 0000035210

Delinquent on 05/01/2021	
Total Due	26,810.80
1st Half	13,405.40
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



2020 Personal Property Statement



OLDCASTLE CENTRAL- ASH GROVE 405  
 2561 S W GRAPEVINE PKWY STE 200  
 GRAPEVINE, TX 76051-0000

Statement 630  
 District ID 236  
 Schedule 0000035210

Delinquent on 09/01/2021	
Total Due	26,810.80
2nd Half	13,405.40
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

OLDCASTLE CENTRAL - Original Levy  
After Tax Credit

Taxes - Real \$26,810.80

Parcel # 000035210

Tax List Corr #5443

Total Collected \$26,810.80

Roll year 2020

Tax District

236

PERSONAL PROPERTY

Payment \$26,810.80

fund	Descrip	excess	base	total		
10	County		0.2291010	0.2291010	13.38532026%	\$3,588.71
200	Platte Township		0.0455470	0.0455470	2.66110223%	\$713.46
380	Fire Dist 8-Fremont		0.0499770	0.0499770	2.91992680%	\$782.86
400	ESU # 2		0.0150000	0.0150000	0.87638118%	\$234.96
440	Ag Society		0.0023870	0.0023870	0.13946146%	\$37.39
500	Metro College		0.0950000	0.0950000	5.55041412%	\$1,488.11
510	27-0001 Fremont 1 Qcap		1.0729620	1.0729620	62.68824668%	\$16,807.22
511	F-1 K-8 Bond 2000		0.1198690	0.1198690	7.00339568%	\$1,877.67
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.19841270%	\$53.20
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.72758100%	\$463.18
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.87322620%	\$234.12
990	NRD Platte		0.0338300	0.0338300	1.97653168%	\$529.92

consolidated tax levy 1.71158400 1.7115840 100.00% \$26,810.80

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	0.17742700	0.22910100	0.77444882	\$3,588.71	\$2,779.27	0%	\$2,779.27
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02445700		0.10675204		\$383.10	0%	\$383.10
10	CAPITAL IMPR 950	0.02097000		0.091531683		\$328.48	0%	\$328.48
10	INDIGENT 1500	0.00399200		0.017424629		\$62.53	0%	\$62.53
10	INSTITUTIONS 1700	0.00019800		0.000864248		\$3.10	0%	\$3.10
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	MUSEUM/HIST SOC 9300	0.00205700		0.008978573		\$32.22	0%	\$32.22
200	PLATTE TWNSHP 8806	0.04554700	0.04554700	1	\$713.46	\$713.46	2%	\$699.19
380	FIRE DIST 8 GEN 7708	0.02477600	0.04997700	0.495748044	\$782.86	\$388.10	2%	\$380.34
380	FIRE DIST 8 BOND 7858	0.02520100		0.504251956		\$394.76	2%	\$386.86
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$234.96	\$234.96	1%	\$232.62
400	ESU # 2 BOND 2013 6905	0.00000000		0		\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$37.39	\$37.39	2%	\$36.64
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$1,488.11	\$1,174.82	1%	\$1,163.08
500	METRO COL SKG 7110	0.02000000		0.210526316		\$313.29	1%	\$310.15
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.04772200	1.07296200	0.976476334	\$16,807.22	\$16,411.85	1%	\$16,247.73
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	0.02524000		0.023523666		\$395.37	1%	\$391.41
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	0.11986900	0.11986900	1	\$1,877.67	\$1,877.67	1%	\$1,858.89
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$53.20	\$53.20	1%	\$52.66
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$463.18	\$463.18	1%	\$458.55
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$234.12	\$234.12	1%	\$231.78
990	NRD PLATTE 7320	0.03383000	0.03383000	1	\$529.92	\$529.92	1%	\$524.62

Balances to consolidated levy 1.71158400 1.71158400 \$26,810.80 \$26,810.80 \$247.56 \$26,563.24  
 will be added back to fund 100  
 0.00000000 \$0.00 \$0.00 \$0.00



CORRECTED LEVY

OLDCASTLE CENTRAL - Corrected Levy  
After Tax Credit

Taxes - Real \$0.00

Parcel # 000035210

Tax List Corr #5443

Total Collected \$0.00

Roll year 2020

Tax District

236

PERSONAL PROPERTY

Payment \$0.00

fund	Descrip	excess	base	total		
10	County		0.2291010	0.2291010	13.38532026%	\$0.00
200	Platte Township		0.0455470	0.0455470	2.66110223%	\$0.00
380	Fire Dist 8-Fremont		0.0499770	0.0499770	2.91992680%	\$0.00
400	ESU # 2		0.0150000	0.0150000	0.87638118%	\$0.00
440	Ag Society		0.0023870	0.0023870	0.13946146%	\$0.00
500	Metro College		0.0950000	0.0950000	5.55041412%	\$0.00
510	27-0001 Fremont 1 Qcap		1.0729620	1.0729620	62.68824668%	\$0.00
511	F-1 K-8 Bond 2000		0.1198690	0.1198690	7.00339568%	\$0.00
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.19841270%	\$0.00
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.72758100%	\$0.00
514	F-1 Bld Am Bond 2-Elern Reno		0.0149460	0.0149460	0.87322620%	\$0.00
990	NRD Platte		0.0338300	0.0338300	1.97653168%	\$0.00
consolidated tax levy			1.71158400	1.7115840	100.00%	\$0.00

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	0.17742700	0.22910100	0.77444882	\$0.00	\$0.00	0%
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0%
10	1st RESP COMM BOND 901	0.02445700		0.10675204	\$0.00	\$0.00	0%
10	CAPITAL IMPR 950	0.02097000		0.091531683	\$0.00	\$0.00	0%
10	INDIGENT 1500	0.00399200		0.017424629	\$0.00	\$0.00	0%
10	INSTITUTIONS 1700	0.00019800		0.000864248	\$0.00	\$0.00	0%
10	VETERANS AID 1900	0.00000000		0	\$0.00	\$0.00	0%
10	COUNTY BLDG FUND 4001	0.00000000		0.00000000	\$0.00	\$0.00	0%
10	MUSEUM/HIST SOC 9300	0.00205700		0.008978573	\$0.00	\$0.00	0%
200	PLATTE TWNSHP 8806	0.04554700	0.04554700	1	\$0.00	\$0.00	2%
380	FIRE DIST 8 GEN 7708	0.02477600	0.04997700	0.495748044	\$0.00	\$0.00	2%
380	FIRE DIST 8 BOND 7858	0.02520100		0.504251956	\$0.00	\$0.00	2%
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$0.00	\$0.00	1%
400	ESU # 2 BOND 2013 6905	0.00000000		0	\$0.00	\$0.00	1%
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.00	\$0.00	2%
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$0.00	\$0.00	1%
500	METRO COL SKG 7110	0.02000000		0.210526316	\$0.00	\$0.00	1%
500	METRO HAZ/HAND 7120	0.00000000		0	\$0.00	\$0.00	1%
510	27-0001 FREMONT 6101	1.04772200	1.07296200	0.976476334	\$0.00	\$0.00	1%
510	27-0001 SCH 37 6109	0.00000000		0	\$0.00	\$0.00	1%
510	27-0001 SAUN 11 6131	0.00000000		0	\$0.00	\$0.00	1%
510	27-0001 FRE BLD FUND 6301	0.02524000		0.023523666	\$0.00	\$0.00	1%
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0	\$0.00	\$0.00	1%
510	27-0001 FRE QUAL CAP K-8 6805	0.00000000		0	\$0.00	\$0.00	1%
511	F-1 BD K-8 2000 6201	0.11986900	0.11986900	1	\$0.00	\$0.00	1%
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$0.00	\$0.00	1%
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$0.00	\$0.00	1%
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$0.00	\$0.00	1%
990	NRD PLATTE 7320	0.03383000	0.03383000	1	\$0.00	\$0.00	1%
Balances to consolidated levy		1.71158400	1.71158400		\$0.00	\$0.00	\$0.00
			0.00000000		\$0.00	\$0.00	\$0.00

will be added back to fund 100

COUNTY

County Funds

2020 Tax Correction for  
 OLDCASTLE CENTRAL  
 Parcel # 000035210

Tax List Corr #5443	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	2,779.27	-	383.10	328.48	62.53	3.10	-	32.22	3,588.70
Corrected Tax Allocated	-	-	-	-	-	-	-	-	-
Original Tax Credit Allocated	-	-	-	-	-	-	-	-	-
Corrected Tax Credit Allocated	-	-	-	-	-	-	-	-	-
Original Tax Commission Collected	247.56								247.56
Corrected Tax Commission	-								-
Original Tax Credit Commission Collected	-								-
Corrected Tax Credit Commission	-								-
Amount to be returned for refund	<u>3,026.83</u>	<u>-</u>	<u>383.10</u>	<u>328.48</u>	<u>62.53</u>	<u>3.10</u>	<u>-</u>	<u>32.22</u>	<u>3,836.26</u>

# Tax List Corrections,

# Dodge County, Nebraska

DATE 5-10-2022 No. 5444

NAME Oldcastle Central - Ash Grove #405 ADDRESS 315 Phillips Rd, North Little Rock, AR

Year Corrected 2021 School Dist. No. - Tax Dist. No. 236 Tax Book No. - Page No. 72117

Description of Property 2 Filings of Personal Property ID No 000035210

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	25% PENALTY TAX	1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	000035210	1,229,648	1.692408	20,810.68	236		5202.68			26,013.36
CORRECTED TAX	000035210	-0-	1.692408	20,810.68	236		5202.68			26,013.36
ADDED TAX										
DEDUCTED TAX	000035210	-0-	1.692408	20,810.68	236		5202.68			-26,013.36

Reason for correction Filed twice on account that should have been removed/inactivated. Old owners still filed on this account as well. (A 25% penalty was applied for late filing)

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 18th day of May, 2022.

[Signature]  
CHAIRMAN

Debbie Churschill  
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

3300 N BROAD ST

OLDCASTLE CENTRAL- ASH GROVE 405  
 2561 S W GRAPEVINE PKWY STE200  
 GRAPEVINE, TX 76051-0000

DODGE COUNTY

TAX YEAR	2021
STATEMENT	547
TAX TYPE	Personal Property
SCHEDULE	0000035210

Date Taxes Are Due	12/31/2021
1st Half Delinquent	05/01/2022
2nd Half Delinquent	09/01/2022
Net Amount Due	26,013.36
1st Half Payment	13,006.68
2nd Half Payment	13,006.68
Total Value	1,229,648
Begin Farmer Value	0
Tax Relief Value	0
Taxable Value	1,229,648
Total Tax	20,810.68
State Tax Credit	0.00
Penalty	5,202.68
<b>NET AMOUNT DUE</b>	<b>26,013.36</b>

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.22973000		2,824.87
PLATTE GEN	0.04008300		492.88
FIRE DIST 8 GEN-F	0.05359700		659.06
ESU #2 GEN	0.01500000		184.45
AG SOCIETY	0.00238700		29.35
METRO TECH GEN	0.09500000		1,168.17
27-0001 FREMONT 1	1.06527400	13,099.13	
F-1 BOND K-8 2000	0.10997600		1,352.32
F-1 BONDS 9-12 20	0.00339600		41.76
F-1 BLD AMER BOND	0.02956900		363.59
F-1 BLD AMER BOND	0.01494600		183.78
NRD PLATTE GEN	0.03345000		411.32
Penalty			5,202.68
<b>Totals</b>	<b>1.69240800</b>		<b>26,013.36</b>



Schedule 0000035210  
 District ID 236  
 District Name 236-PLATTE 1-8-P

MESSAGES

COPY

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

2021 Personal Property Statement



OLDCASTLE CENTRAL- ASH GROVE 405  
 2561 S W GRAPEVINE PKWY STE200  
 GRAPEVINE, TX 76051-0000

Statement 547  
 District ID 236  
 Schedule 0000035210

Delinquent on 05/01/2022	
Total Due	26,013.36
1st Half	13,006.68
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



2021 Personal Property Statement



OLDCASTLE CENTRAL- ASH GROVE 405  
 2561 S W GRAPEVINE PKWY STE200  
 GRAPEVINE, TX 76051-0000

Statement 547  
 District ID 236  
 Schedule 0000035210

Delinquent on 09/01/2022	
Total Due	26,013.36
2nd Half	13,006.68
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

OLDCASTLE CENTRAL - Original Levy  
After Tax Credit

Taxes - Real **\$26,013.36**  
\*amt includes penalty  
Total Collected \$26,013.36

Parcel # 000035210  
Tax List Corr # 5444

Roll year 2021

Tax District 236

PERSONAL PROPERTY

Payment \$26,013.36

fund	Descrip	excess	base	total		
10	County		0.2297300	0.2297300	13.57414997%	\$3,531.09
200	Platte Township		0.0400830	0.0400830	2.36840053%	\$616.10
380	Fire Dist 8-Fremont		0.0535970	0.0535970	3.16690774%	\$823.82
400	ESU # 2		0.0150000	0.0150000	0.88631110%	\$230.56
440	Ag Society		0.0023870	0.0023870	0.14104164%	\$36.69
500	Metro College		0.0950000	0.0950000	5.61330365%	\$1,460.21
510	27-0001 Fremont 1 Qcap		1.0652740	1.0652740	62.94427821%	\$16,373.92
511	F-1 K-8 Bond 2000		0.1099760	0.1099760	6.49819665%	\$1,690.40
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.20066083%	\$52.20
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.74715553%	\$454.49
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.88312038%	\$229.73
990	NRD Platte		0.0334500	0.0334500	1.97647376%	\$514.15
consolidated tax levy			1.69240800	1.6924080	100.00%	\$26,013.36

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	0.17771500	0.22973000	0.77358203	\$3,531.09	\$2,731.59	0%	\$2,731.59
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02360800		0.10276411	\$362.87	\$0.00	0%	\$362.87
10	CAPITAL IMPR 950	0.02102700		0.091529186	\$323.20	\$0.00	0%	\$323.20
10	INDIGENT 1500	0.00339600		0.014782571	\$52.20	\$0.00	0%	\$52.20
10	INSTITUTIONS 1700	0.00191600		0.008340225	\$29.45	\$0.00	0%	\$29.45
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	MUSEUM/HIST SOC 9300	0.00206800		0.009001872	\$31.79	\$0.00	0%	\$31.79
200	PLATTE TWNSHP 8806	0.04008300	0.04008300	1	\$616.10	\$616.10	2%	\$603.78
380	FIRE DIST 8 GEN 7708	0.02725200	0.05359700	0.508461294	\$823.82	\$418.88	2%	\$410.50
380	FIRE DIST 8 BOND 7858	0.02634500		0.491538706	\$404.94	\$8.10	2%	\$396.84
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$230.56	\$230.56	1%	\$228.25
400	ESU # 2 BOND 2013 6905	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$36.69	\$36.69	2%	\$35.96
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$1,460.21	\$1,152.80	1%	\$1,141.27
500	METRO COL SKG 7110	0.02000000		0.210526316	\$307.41	\$3.07	1%	\$304.34
500	METRO HAZ/HAND 7120	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.04772200	1.06527400	0.983523488	\$16,373.92	\$16,104.14	1%	\$15,943.10
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	0.01755200		0.016476512	\$269.79	\$2.70	1%	\$267.09
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	0.10997600	0.10997600	1	\$1,690.40	\$1,690.40	1%	\$1,673.50
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$52.20	\$52.20	1%	\$51.68
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$454.49	\$454.49	1%	\$449.95
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$229.73	\$229.73	1%	\$227.43
990	NRD PLATTE 7320	0.03345000	0.03345000	1	\$514.15	\$514.15	1%	\$509.01
Balances to consolidated levy		1.69240800	1.69240800		\$26,013.36	\$26,013.36	\$239.59	\$25,773.77
		0.00000000			\$0.00	\$0.00	will be added back to fund 100	\$0.00

CORRECTED LEVY

OLDCASTLE CENTRAL - Corrected Levy  
After Tax Credit

Taxes - Real \$0.00

Parcel # 000035210

Tax List Corr # 5444

Total Collected \$0.00

Roll year 2021

Tax District 236

PERSONAL PROPERTY

Payment \$0.00

fund	Descrip	excess	base	total		
10	County		0.2297300	0.2297300	13.57414997%	\$0.00
200	Platte Township		0.0400830	0.0400830	2.36840053%	\$0.00
380	Fire Dist 8-Fremont		0.0535970	0.0535970	3.16690774%	\$0.00
400	ESU # 2		0.0150000	0.0150000	0.88631110%	\$0.00
440	Ag Society		0.0023870	0.0023870	0.14104164%	\$0.00
500	Metro College		0.0950000	0.0950000	5.61330365%	\$0.00
510	27-0001 Fremont 1 Qcap		1.0652740	1.0652740	62.94427821%	\$0.00
511	F-1 K-8 Bond 2000		0.1099760	0.1099760	6.49819665%	\$0.00
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.20066083%	\$0.00
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.74715553%	\$0.00
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.88312038%	\$0.00
990	NRD Platte		0.0334500	0.0334500	1.97647376%	\$0.00
consolidated tax levy			1.69240800	1.6924080	100.00%	\$0.00

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	0.17771500	0.22973000	0.77358203	\$0.00	\$0.00	0%	\$0.00
10	ROAD/BRIDGE 300	0.00000000		0	\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02360800		0.10276411	\$0.00	\$0.00	0%	\$0.00
10	CAPITAL IMPR 950	0.02102700		0.091529186	\$0.00	\$0.00	0%	\$0.00
10	INDIGENT 1500	0.00339600		0.014782571	\$0.00	\$0.00	0%	\$0.00
10	INSTITUTIONS 1700	0.00191600		0.008340225	\$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	MUSEUM/HIST SOC 9300	0.00206800		0.009001872	\$0.00	\$0.00	0%	\$0.00
200	PLATTE TWNSHP 8806	0.04008300	0.04008300	1	\$0.00	\$0.00	2%	\$0.00
380	FIRE DIST 8 GEN 7708	0.02725200	0.05359700	0.508461294	\$0.00	\$0.00	2%	\$0.00
380	FIRE DIST 8 BOND 7858	0.02634500		0.491538706	\$0.00	\$0.00	2%	\$0.00
400	ESU # 2 GEN 6900	0.01500000	0.01500000	1	\$0.00	\$0.00	1%	\$0.00
400	ESU # 2 BOND 2013 6905	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.00	\$0.00	2%	\$0.00
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$0.00	\$0.00	1%	\$0.00
500	METRO COL SKG 7110	0.02000000		0.210526316	\$0.00	\$0.00	1%	\$0.00
500	METRO HAZ/HAND 7120	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FREMONT 6101	1.04772200	1.06527400	0.983523488	\$0.00	\$0.00	1%	\$0.00
510	27-0001 SCH 37 6109	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 SAUN 11 6131	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE BLD FUND 6301	0.01755200		0.016476512	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE QUAL CAP 9-12 6801	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
510	27-0001 FRE QUAL CAP K-8 6805	0.00000000		0	\$0.00	\$0.00	1%	\$0.00
511	F-1 BD K-8 2000 6201	0.10997600	0.10997600	1	\$0.00	\$0.00	1%	\$0.00
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$0.00	\$0.00	1%	\$0.00
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$0.00	\$0.00	1%	\$0.00
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$0.00	\$0.00	1%	\$0.00
990	NRD PLATTE 7320	0.03345000	0.03345000	1	\$0.00	\$0.00	1%	\$0.00
Balances to consolidated levy		1.69240800	1.69240800		\$0.00	\$0.00		\$0.00
			0.00000000		\$0.00	\$0.00		\$0.00

will be added back to fund 100

COUNTY

County Funds

2021 Tax Correction for  
 OLDCASTLE CENTRAL  
 Parcel # 000035210

Tax List Corr #5444	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	2,731.59	-	362.87	323.20	52.20	29.45	-	31.79	3,531.10
Corrected Tax Allocated	-	-	-	-	-	-	-	-	-
Original Tax Credit Allocated	-	-	-	-	-	-	-	-	-
Corrected Tax Credit Allocated	-	-	-	-	-	-	-	-	-
Original Tax Commission Collected	239.59								239.59
Corrected Tax Commission	-								-
Original Tax Credit Commission Collected	-								-
Corrected Tax Credit Commission	-								-
Amount to be returned for refund	<u>2,971.18</u>	<u>-</u>	<u>362.87</u>	<u>323.20</u>	<u>52.20</u>	<u>29.45</u>	<u>-</u>	<u>31.79</u>	<u>3,770.69</u>



## **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**

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