

OFFICE OF THE DODGE COUNTY TREASURER

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

PHONE 402/727-2750 FAX 402/727-2753
KRISTINE WINTERSTEIN
DEPUTY COUNTY TREASURER

February 29, 2024

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

RE: Robert & Sophia Schmidt, 2021 Tax Roll Correction #5670

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

At the February 21, 2024 meeting of the Dodge County Board of Equalization, a Tax Roll Correction was approved for the above referenced property owner. The property taxed in 2021 went before the Tax Equalization and Review Commission (TERC) where they were granted relief. The property valuation was corrected and the taxes have therefore been adjusted. In the meantime, the property owner had paid their 2021 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.

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 (14%) 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 Correction, and a copy of their 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, Original and Corrected Tax Credit sheets, and a spreadsheet with your information only.

The total amount to be withheld from the next disbursement to DODGE COUNTY is \$321.17. Once that is done, if your disbursement did not cover the amount due, you will be notified. Since the correction was completed in our office today, your next disbursement report (sent in March) should reflect the deduction.

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 2-15-2024 No. 5670

NAME Schmidt, Robert & Sophia (JT WRG) ADDRESS 1105 County Rd 13, Ithaca NE
68033-2239

Year Corrected 2021 School Dist. No. _____ Tax Dist. No. 572 Tax Book No. _____ Page No. _____


Description of Property NE 1/4, SE 1/4 & TL 7 77.6 Ac 22-17-9 ID No. 270128072

	STATEMENT OR SCHEDULE NO.	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	SCHOOL OR TAX DIST. NO.	HOMESTEAD VALUE	AG-TAX CREDIT	1ST. HALF	2ND HALF	TOTAL TAX
ORIGINAL TAX	<u>270128072</u>	<u>386,405</u>	<u>1.639574</u>	<u>6335.³⁸</u>	<u>572</u>	<u>0</u>	<u>498.⁶⁶</u>			<u>5836.⁷²</u>
CORRECTED TAX	<u>270128072</u>	<u>255,500</u>	<u>1.639574</u>	<u>4189.¹²</u>	<u>572</u>	<u>0</u>	<u>329.⁷²</u>			<u>3859.⁴⁰</u>
ADDED TAX	<u>Land from 386,405 to 255,500</u>									
DEDUCTED TAX	<u>No Dwell/Impr values</u>									
							<u>1168.⁹⁴</u>			<u>1977.³²</u>

Reason for correction 2021 TERC Case settled by Board. Value based on 12/2020 sale.

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 21st day of Feb, 2023
2024

 CHAIRMAN

Sebbie Churchill
 COUNTY ASSESSOR-COUNTY CLERK
 By _____
 DEPUTY

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

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COPY

Property Description
 NEL/4SE1/4 & TL 7 77.6A 22 17 9

Acres: 77.600

DODGE COUNTY

TAX YEAR 2021
 STATEMENT 17443
 TAX TYPE Real Estate
 PARCEL ID 0270128072
 TAX DISTRICT 572
 572-ELKHORN 1-8-P

SCHMIDT, ROBERT J & SOPHIA S (JT WROS)
 1105 COUNTY RD 13
 ITHACA, NE 68033-2239

If your taxes are escrowed, this statement is for informational purposes only.

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.20612200	859.11	796.47
1ST RESPONDERS CO	0.02360800	102.67	91.22
ELKHORN GEN	0.09722500	408.14	375.68
FIRE DIST 8 GEN-F	0.02725200	104.01	105.30
FIRE DIST #8 BOND	0.02634500	105.79	101.80
ESU #2 GEN	0.01500000	62.97	57.96
ESU #2 BOND	0.00000000	0.00	0.00
AG SOCIETY	0.00238700	10.02	9.22
METRO TECH GEN	0.09500000	398.80	367.08
27-0001 FREMONT 1	1.06527400	4,504.22	4,116.27
F-1 BONDS 9-12 20	0.00339600	14.26	13.12
F-1 BLD AMER BOND	0.02956900	124.13	114.26
F-1 BLD AMER BOND	0.01494600	62.74	57.75
NRD PLATTE GEN	0.03345000	142.02	129.25
Tax Credit		-514.82	-498.66
Totals	1.63957400	6,384.06	5,836.72

	Value	Tax Amount
Total Taxes Due	5,836.72	12/31/2021
1st Half Delinquent	2,918.36	05/01/2022
2nd Half Delinquent	2,918.36	09/01/2022
Total	386,405	6,335.38
Homestead Credit	0	0.00
Non-Ag Tax Credit	0	0.00
Ag-Land Tax Credit	386,405	-498.66
Unused Tax Credit		0.00
Taxable	386,405	5,836.72
Penalty		0.00
NET AMOUNT DUE		5,836.72



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

MESSAGES

Please include the appropriate payment stub (below) with your payment, and include a self-addressed stamped envelope with your payment if you'd like a receipt mailed to you. To pay online go to <https://dodge.gworks.com>

2021 Real Estate Statement



SCHMIDT, ROBERT J & SOPHIA S (JT WROS)
 1105 COUNTY RD 13
 ITHACA, NE 68033-2239

Statement 17443
 District ID 572
 Parcel ID 0270128072

Delinquent on 05/01/2022
Total Due 5,836.72
1st Half 2,918.36
Call 402-727-2750 For Current Interest

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



2021 Real Estate Statement



SCHMIDT, ROBERT J & SOPHIA S (JT WROS)
 1105 COUNTY RD 13
 ITHACA, NE 68033-2239

Statement 17443
 District ID 572
 Parcel ID 0270128072

Delinquent on 09/01/2022
Total Due 5,836.72
2nd Half 2,918.36
Call 402-727-2750 For Current Interest

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



ORIGINAL LEVY

Robert & Sophia Schmidt (JT WROS) - Original Levy
After Tax Credit

Taxes - Real **\$5,836.72**
Total Collected \$5,836.72

Parcel # 270128072
Correction #5670

Roll year 2021

Tax District 572

Payment \$5,836.72

fund	Descrip	excess	base	total		
10	County		0.2297300	0.2297300	14.01156642%	\$817.82
270	Elkhorn General		0.0972250	0.0972250	5.92989398%	\$346.11
380	Fire Dist 8 General		0.0535970	0.0535970	3.26895889%	\$190.80
400	ESU #2 General		0.0150000	0.0150000	0.91487179%	\$53.40
440	Ag Society		0.0023870	0.0023870	0.14558660%	\$8.50
500	Metro Tech General		0.0950000	0.0950000	5.79418800%	\$338.19
510	27-0001 Fremont 1		1.0652740	1.0652740	64.97260874%	\$3,792.27
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.20712697%	\$12.09
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.80345626%	\$105.26
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.91157825%	\$53.21
990	NRD Platte		0.0334500	0.0334500	2.04016409%	\$119.08
consolidated tax levy			1.63957400	1.6395740	100.00%	\$5,836.72

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	\$817.82	\$632.65	\$0.00	0%	\$632.65
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02360800		0.10276411		\$84.04	\$0.00	0%	\$84.04
10	CAPITAL IMPR 950	0.02102700		0.091529186		\$74.85	\$0.00	0%	\$74.85
10	INDIGENT 1500	0.00339600		0.014782571		\$12.09	\$0.00	0%	\$12.09
10	INSTITUTIONS 1700	0.00191600		0.008340225		\$6.82	\$0.00	0%	\$6.82
10	COUNTY BLDG 4001	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00000000		0.00000000		\$0.00	\$0.00	0%	\$0.00
10	MUSEUM/HIST SOC 9300	0.00206800		0.009001872		\$7.36	\$0.00	0%	\$7.36
270	ELKHORN GENERAL 8813	0.09722500	0.09722500	1	\$346.11	\$346.11	\$6.92	2%	\$339.19
380	FIRE DIST 8 GENERAL 7708	0.02725200	0.05359700	0.508461294	\$190.80	\$97.01	\$1.94	2%	\$95.07
380	FIRE DIST 8 BOND 7858	0.02634500		0.491538706		\$93.79	\$1.88	2%	\$91.91
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$53.40	\$53.40	\$0.53	1%	\$52.86
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$8.50	\$8.50	\$0.17	2%	\$8.33
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$338.19	\$266.99	\$2.67	1%	\$264.32
500	METRO COL SKG 7110	0.02000000		0.210526316		\$71.20	\$0.71	1%	\$70.49
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	\$3,792.27	\$3,729.79	\$37.30	1%	\$3,692.49
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		\$62.48	\$0.62	1%	\$61.86
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
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$12.09	\$12.09	\$0.12	1%	\$11.97
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$105.26	\$105.26	\$1.05	1%	\$104.21
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$53.21	\$53.21	\$0.53	1%	\$52.67
990	NRD PLATTE 7320	0.03345000	0.03345000	1	\$119.08	\$119.08	\$1.19	1%	\$117.89
Balances to consolidated levy		1.63957400	1.63957400		\$5,836.72	\$5,836.72	\$55.64		\$5,781.08
			0.00000000		\$0.00	\$0.00			\$0.00

will be added back to fund 100

CORRECTED LEVY

Robert & Sophia Schmidt (JT WROS) - Corrected Levy
After Tax Credit

Taxes - Real **\$3,859.40**
Total Collected \$3,859.40

Parcel # 270128072
Correction #5670

Roll year 2021
Tax District

572

Payment \$3,859.40

fund	Descrip	excess	base	total		
10	County		0.2297300	0.2297300	14.01156642%	\$540.76
270	Elkhorn General		0.0972250	0.0972250	5.92989398%	\$228.86
380	Fire Dist 8 General		0.0535970	0.0535970	3.26895889%	\$126.16
400	ESU #2 General		0.0150000	0.0150000	0.91487179%	\$35.31
440	Ag Society		0.0023870	0.0023870	0.14558660%	\$5.62
500	Metro Tech General		0.0950000	0.0950000	5.79418800%	\$223.62
510	27-0001 Fremont 1		1.0652740	1.0652740	64.97260874%	\$2,507.55
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.20712697%	\$7.99
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.80345626%	\$69.60
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.91157825%	\$35.18
990	NRD Platte		0.0334500	0.0334500	2.04016409%	\$78.74
consolidated tax levy			1.63957400	1.6395740	100.00%	\$3,859.40

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	\$540.76	\$418.32	\$0.00	0%	\$418.32
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02360800		0.10276411		\$55.57	\$0.00	0%	\$55.57
10	CAPITAL IMPR 950	0.02102700		0.091529186		\$49.50	\$0.00	0%	\$49.50
10	INDIGENT 1500	0.00339600		0.014782571		\$7.99	\$0.00	0%	\$7.99
10	INSTITUTIONS 1700	0.00191600		0.008340225		\$4.51	\$0.00	0%	\$4.51
10	COUNTY BLDG 4001	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00000000		0.00000000		\$0.00	\$0.00	0%	\$0.00
10	MUSEUM/HIST SOC 9300	0.00206800		0.009001872		\$4.87	\$0.00	0%	\$4.87
270	ELKHORN GENERAL 8813	0.09722500	0.09722500	1	\$228.86	\$228.86	\$4.58	2%	\$224.28
380	FIRE DIST 8 GENERAL 7708	0.02725200	0.05359700	0.508461294	\$126.16	\$64.15	\$1.28	2%	\$62.87
380	FIRE DIST 8 BOND 7858	0.02634500		0.491538706		\$62.01	\$1.24	2%	\$60.77
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$35.31	\$35.31	\$0.35	1%	\$34.96
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$5.62	\$5.62	\$0.11	2%	\$5.51
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$223.62	\$176.54	\$1.77	1%	\$174.78
500	METRO COL SKG 7110	0.02000000		0.210526316		\$47.08	\$0.47	1%	\$46.61
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	\$2,507.55	\$2,466.24	\$24.66	1%	\$2,441.57
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		\$41.32	\$0.41	1%	\$40.90
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
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$7.99	\$7.99	\$0.08	1%	\$7.91
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$69.60	\$69.60	\$0.70	1%	\$68.91
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$35.18	\$35.18	\$0.35	1%	\$34.83
990	NRD PLATTE 7320	0.03345000	0.03345000	1	\$78.74	\$78.74	\$0.79	1%	\$77.95
Balances to consolidated levy		1.63957400	1.63957400		\$3,859.40	\$3,859.40	\$36.79		\$3,822.61
			0.00000000		\$0.00	\$0.00			\$0.00

will be added back to fund 100

ORIGINAL AG TAX CREDIT

Robert & Sophia Schmidt (JT WROS)

Original Ag Tax Credit

Taxes - Real **\$498.66**

Parcel # 270128072

Total Collected \$498.66

Correction #5670

Roll year 2021

Tax District 572

Payment \$498.66

fund	Descrip	excess	base	total		
10	County		0.2297300	0.2297300	14.01156642%	\$69.87
270	Elkhorn General		0.0972250	0.0972250	5.92989398%	\$29.57
380	Fire Dist 8 General		0.0535970	0.0535970	3.26895889%	\$16.30
400	ESU #2 General		0.0150000	0.0150000	0.91487179%	\$4.56
440	Ag Society		0.0023870	0.0023870	0.14558660%	\$0.73
500	Metro Tech General		0.0950000	0.0950000	5.79418800%	\$28.89
510	27-0001 Fremont 1		1.0652740	1.0652740	64.97260874%	\$323.99
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.20712697%	\$1.03
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.80345626%	\$8.99
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.91157825%	\$4.55
990	NRD Platte		0.0334500	0.0334500	2.04016409%	\$10.17

consolidated tax levy 1.63957400 1.6395740 100.00% \$498.66

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	\$69.87	\$54.05	\$0.00	0% \$54.05
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.02360800		0.10276411		\$7.18	\$0.00	0% \$7.18
10	CAPITAL IMPR 950	0.02102700		0.091529186		\$6.40	\$0.00	0% \$6.40
10	INDIGENT 1500	0.00339600		0.014782571		\$1.03	\$0.00	0% \$1.03
10	INSTITUTIONS 1700	0.00191600		0.008340225		\$0.58	\$0.00	0% \$0.58
10	COUNTY BLDG 4001	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	FLOOD CONTROL 4700	0.00000000		0.00000000		\$0.00	\$0.00	0% \$0.00
10	MUSEUM/HIST SOC 9300	0.00206800		0.009001872		\$0.63	\$0.00	0% \$0.63
270	ELKHORN GENERAL 8813	0.09722500	0.09722500	1	\$29.57	\$29.57	\$0.59	2% \$28.98
380	FIRE DIST 8 GENERAL 7708	0.02725200	0.05359700	0.508461294	\$16.30	\$8.29	\$0.17	2% \$8.12
380	FIRE DIST 8 BOND 7858	0.02634500		0.491538706		\$8.01	\$0.16	2% \$7.85
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$4.56	\$4.56	\$0.05	1% \$4.52
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1% \$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.73	\$0.73	\$0.01	2% \$0.71
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$28.89	\$22.81	\$0.23	1% \$22.58
500	METRO COL SKG 7110	0.02000000		0.210526316		\$6.08	\$0.06	1% \$6.02
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	\$323.99	\$318.65	\$3.19	1% \$315.47
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		\$5.34	\$0.05	1% \$5.28
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
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$1.03	\$1.03	\$0.01	1% \$1.02
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$8.99	\$8.99	\$0.09	1% \$8.90
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$4.55	\$4.55	\$0.05	1% \$4.50
990	NRD PLATTE 7320	0.03345000	0.03345000	1	\$10.17	\$10.17	\$0.10	1% \$10.07

Balances to consolidated levy 1.63957400 1.63957400 \$498.66 \$498.66 \$4.75 \$493.91
 will be added back to fund 100
 0.00000000 \$0.00 \$0.00 \$0.00

CORRECTED AG TAX CREDIT

Robert & Sophia Schmidt (JT WROS)
Corrected Ag Tax Credit

Taxes - Real **\$329.72**
Total Collected \$329.72

Parcel # 270128072
Correction #5670

Roll year 2021
Tax District 572

Payment \$329.72

fund	Descrip	excess	base	total		
10	County		0.2297300	0.2297300	14.01156642%	\$46.20
270	Elkhorn General		0.0972250	0.0972250	5.92989398%	\$19.55
380	Fire Dist 8 General		0.0535970	0.0535970	3.26895889%	\$10.78
400	ESU #2 General		0.0150000	0.0150000	0.91487179%	\$3.02
440	Ag Society		0.0023870	0.0023870	0.14558660%	\$0.48
500	Metro Tech General		0.0950000	0.0950000	5.79418800%	\$19.10
510	27-0001 Fremont 1		1.0652740	1.0652740	64.97260874%	\$214.23
512	F-1 9-12 Bonds 2000		0.0033960	0.0033960	0.20712697%	\$0.68
513	F-1 Bld Am Bond 1-New 5/6		0.0295690	0.0295690	1.80345626%	\$5.95
514	F-1 Bld Am Bond 2-Elem Reno		0.0149460	0.0149460	0.91157825%	\$3.01
990	NRD Platte		0.0334500	0.0334500	2.04016409%	\$6.73
consolidated tax levy			1.63957400	1.6395740	100.00%	\$329.72

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	\$46.20	\$35.74	\$0.00	0%	\$35.74
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.02360800		0.10276411		\$4.75	\$0.00	0%	\$4.75
10	CAPITAL IMPR 950	0.02102700		0.091529186		\$4.23	\$0.00	0%	\$4.23
10	INDIGENT 1500	0.00339600		0.014782571		\$0.68	\$0.00	0%	\$0.68
10	INSTITUTIONS 1700	0.00191600		0.008340225		\$0.39	\$0.00	0%	\$0.39
10	COUNTY BLDG 4001	0.00000000		0		\$0.00	\$0.00	0%	\$0.00
10	FLOOD CONTROL 4700	0.00000000		0.00000000		\$0.00	\$0.00	0%	\$0.00
10	MUSEUM/HIST SOC 9300	0.00206800		0.009001872		\$0.42	\$0.00	0%	\$0.42
270	ELKHORN GENERAL 8813	0.09722500	0.09722500	1	\$19.55	\$19.55	\$0.39	2%	\$19.16
380	FIRE DIST 8 GENERAL 7708	0.02725200	0.05359700	0.508461294	\$10.78	\$5.48	\$0.11	2%	\$5.37
380	FIRE DIST 8 BOND 7858	0.02634500		0.491538706		\$5.30	\$0.11	2%	\$5.19
400	ESU #2 GEN 6900	0.01500000	0.01500000	1	\$3.02	\$3.02	\$0.03	1%	\$2.99
400	ESU #2 BOND 6905	0.00000000		0		\$0.00	\$0.00	1%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$0.48	\$0.48	\$0.01	2%	\$0.47
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$19.10	\$15.08	\$0.15	1%	\$14.93
500	METRO COL SKG 7110	0.02000000		0.210526316		\$4.02	\$0.04	1%	\$3.98
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	\$214.23	\$210.70	\$2.11	1%	\$208.59
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		\$3.53	\$0.04	1%	\$3.49
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
512	F-1 BD 9-F12 2000 6202	0.00339600	0.00339600	1	\$0.68	\$0.68	\$0.01	1%	\$0.68
513	F-1 BD AM 1-NEW 6210	0.02956900	0.02956900	1	\$5.95	\$5.95	\$0.06	1%	\$5.89
514	F-1 BD AM 2-ELEM 6211	0.01494600	0.01494600	1	\$3.01	\$3.01	\$0.03	1%	\$2.98
990	NRD PLATTE 7320	0.03345000	0.03345000	1	\$6.73	\$6.73	\$0.07	1%	\$6.66
Balances to consolidated levy		1.63957400	1.63957400		\$329.72	\$329.72	\$3.14		\$326.58
			0.00000000		\$0.00	\$0.00			\$0.00

will be added back to fund 100

COUNTY

County Funds

2021 Tax Correction for
Robert & Sophia Schmidt (JT WROS)
Parcel # 270128072

Correction #5670	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	632.65	-	84.04	74.85	12.09	6.82	-	7.36	817.81
Corrected Tax Allocated	(418.32)	-	(55.57)	(49.50)	(7.99)	(4.51)	-	(4.87)	(540.76)
Original Tax Credit Allocated	54.05	-	7.18	6.40	1.03	0.58	-	0.63	69.87
Corrected Tax Credit Allocated	(35.74)	-	(4.75)	(4.23)	(0.68)	(0.39)	-	(0.42)	(46.21)
Original Tax Commission Collected	55.64								55.64
Corrected Tax Commission	(36.79)								(36.79)
Original Tax Credit Commission Collected	4.75								4.75
Corrected Tax Credit Commission	(3.14)								(3.14)
Amount to be returned for refund	<u>253.10</u>	<u>-</u>	<u>30.90</u>	<u>27.52</u>	<u>4.45</u>	<u>2.50</u>	<u>-</u>	<u>2.70</u>	<u>321.17</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
