

OFFICE OF THE DODGE COUNTY TREASURER

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

March 11, 2024

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

RE: Kenneth & Sandra Hasemann Tax Roll Correction #5672 (2023 Tax Year)

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

At the March 6, 2024, meeting of the Dodge County Board of Equalization, a Tax Roll Correction was approved for the above referenced property owner. In 2022 the property split and the survey was filed with the State. Since the Dodge County Register of Deeds was not notified, neither was the Assessor's Office, resulting in an incorrect valuation and tax on this parcel. 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 (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 and Tax Credit sheets, and a spreadsheet with your information only.

The total amount to be withheld from the next disbursement to DODGE COUNTY is \$230.73. Once that is done, if your disbursement did not cover the amount due, you will be notified. Your next disbursement report (in April) 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

Enc

Tax List Corrections,

Dodge County, Nebraska

DATE 3-5-2024 No. 5672

NAME Hasemann, Kenneth + Sandra (JT Etal) ADDRESS 1 Pioneer Lake, North Bend
68649-3561

Year Corrected 2023 School Dist. No. _____ Tax Dist. No. 348 Tax Book No. _____ Page No. _____

Description of Property Tract A Pt NW 1/4 & TL1 154.33 AC 22-19-7 ID No. 270115731

	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	270115731	866,698	1.265610	10,969.02	348	0	1157.48			9811.54
CORRECTED TAX	270115731	775,641	1.265610	9816.69	348	0	1035.88			8780.72
ADDED TAX	No Dwell/Imps. Value									
DEDUCTED TAX	Land value change only									
							<121.60>			<1030.82>

Reason for correction Split in 2022; Survey filed w/State not Cnty Reg of Deeds; Assessor's OFF unaware of split.

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 6th day of March, 2024.

[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

TRACT A PT NW1/4 & TL 1 173.45A 22 19
7

Acres: 173.450

DODGE COUNTY

TAX YEAR 2023
STATEMENT 16310
TAX TYPE Real Estate
PARCEL ID 0270115731
TAX DISTRICT 348
348-EVERETT 0594-2-E

HASEMANN, KENNETH & SANDRA (JT ETAL)
HASEMANN, KEVIN (ETAL
1 PIONEER LK
NORTH BEND, NE 68649-3561

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

Description	Tax Rate	Prior Tax	Current Tax
COUNTY GEN	0.22862700	2,164.43	1,981.52
1ST RESPONDERS CO	0.01384700	0.00	120.01
EVERETT GEN	0.06570000	659.86	569.42
FIRE DIST 2 GEN-H	0.04000000	462.10	346.68
FIRE DIST #2 BOND	0.01561000	169.21	135.29
ESU #2 GEN	0.01500000	144.41	130.00
ESU #2 BOND	0.00000000	0.00	0.00
AG SOCIETY	0.00238700	22.98	20.69
METRO TECH GEN	0.09500000	914.57	823.36
27-0594 LOGAN V 5	0.71603000	7,642.87	6,205.82
LOGAN VIEW 594 BO	0.05082300	483.26	440.48
NRD ELKHORN GEN	0.02258600	221.11	195.75
Tax Credit		-1,214.38	-1,157.48
Totals	1.26561000	11,670.42	9,811.54

Total Taxes Due	9,811.54	12/31/2023
1st Half Delinquent	4,905.77	05/01/2024
2nd Half Delinquent	4,905.77	09/01/2024
	Value	Tax Amount
Total	866,698	10,969.02
Homestead Credit	0	0.00
Non-Ag Tax Credit	0	0.00
Ag-Land Tax Credit	866,698	-1,157.48
Unused Tax Credit		0.00
Taxable	866,698	9,811.54
Penalty		0.00
NET AMOUNT DUE		9,811.54



COPY

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>

ORIGINAL LEVY

Kenneth & Sandra Hasemann - Original Levy
After Tax Credit

Taxes - Real **\$9,811.54**
Total Collected \$9,811.54

Parcel # 270115731
Correction # 5672

Roll year 2023
Tax District

348

Payment \$9,811.54

fund	Descrip	excess	base	total		
10	County		0.2424740	0.2424740	19.15866657%	\$1,879.76
220	Everett Township		0.0657000	0.0657000	5.19117264%	\$509.33
320	Fire D 2-Hooper		0.0556100	0.0556100	4.39392862%	\$431.11
400	ESU #2		0.0150000	0.0150000	1.18519923%	\$116.29
440	Ag Society		0.0023870	0.0023870	0.18860470%	\$18.51
500	Metro College		0.0950000	0.0950000	7.50626180%	\$736.48
594	27-0594 Logan View		0.7160300	0.7160300	56.57588041%	\$5,550.97
889	Logan View Bond 2010		0.0508230	0.0508230	4.01569204%	\$394.00
980	NRD Elkhorn		0.0225860	0.0225860	1.78459399%	\$175.10
			0.0000000	0.0000000	0.00000000%	\$0.00
			0.0000000	0.0000000	0.00000000%	\$0.00
consolidated tax levy			1.26561000	1.2656100	100.00%	\$9,811.54

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	0.20678200	0.24247400	0.85280071	\$1,879.76	\$1,603.06	\$0.00	0% \$1,603.06
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.01384700		0.05710715		\$107.35	\$0.00	0% \$107.35
10	CAPITAL IMPR 950	0.00902200		0.037208113		\$69.94	\$0.00	0% \$69.94
10	INDIGENT 1500	0.00110600		0.004561314		\$8.57	\$0.00	0% \$8.57
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	0.00993600		0.04097759		\$77.03	\$0.00	0% \$77.03
10	MUSEUM/HIST SOC 9300	0.00178100		0.007345117		\$13.81	\$0.00	0% \$13.81
220	EVERETT TWNShP 8808	0.06570000	0.06570000	1	\$509.33	\$509.33	\$10.19	2% \$499.15
320	FIRE D-2 GENERAL 7702	0.04000000	0.05561000	0.719295091	\$431.11	\$310.10	\$3.10	1% \$307.00
320	FIRE D-2 BOND 7852	0.01561000		0.280704909		\$121.02	\$1.21	1% \$119.81
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$116.29	\$116.29	\$1.16	1% \$115.12
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	\$18.51	\$18.51	\$0.37	2% \$18.13
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$736.48	\$581.43	\$5.81	1% \$575.62
500	METRO COL SKG 7110	0.02000000		0.210526316		\$155.05	\$1.55	1% \$153.50
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1% \$0.00
594	27-0594 LV GEN 6123	0.58544600	0.71603000	0.817627753	\$5,550.97	\$4,538.62	\$45.39	1% \$4,493.24
594	SP BLDG FUND LV 6315	0.13058400		0.182372247		\$1,012.34	\$10.12	1% \$1,002.22
594	QUAL CAP LOGANV 6894	0.00000000		0		\$0.00	\$0.00	1% \$0.00
889	LOGAN V 594 BOND 6207	0.05082300	0.05082300	1	\$394.00	\$394.00	\$3.94	1% \$390.06
980	NRD ELKHORN 7310	0.02258600	0.02258600	1	\$175.10	\$175.10	\$1.75	1% \$173.35
Balances to consolidated levy		1.26561000	1.26561000		\$9,811.54	\$9,811.54	\$84.60	\$9,726.94
			0.00000000		\$0.00	\$0.00		\$0.00

will be added back to fund 100

CORRECTED LEVY

Kenneth & Sandra Hasemann - Corrected Levy
After Tax Credit

Taxes - Real **\$8,780.72**
Total Collected \$8,780.72

Parcel # 270115731
Correction # 5672

Roll year 2023
Tax District

348

Payment \$8,780.72

fund	Descrip	excess	base	total		
10	County		0.2424740	0.2424740	19.15866657%	\$1,682.27
220	Everett Township		0.0657000	0.0657000	5.19117264%	\$455.82
320	Fire D 2-Hooper		0.0556100	0.0556100	4.39392862%	\$385.82
400	ESU #2		0.0150000	0.0150000	1.18519923%	\$104.07
440	Ag Society		0.0023870	0.0023870	0.18860470%	\$16.56
500	Metro College		0.0950000	0.0950000	7.50626180%	\$659.10
594	27-0594 Logan View		0.7160300	0.7160300	56.57588041%	\$4,967.77
889	Logan View Bond 2010		0.0508230	0.0508230	4.01569204%	\$352.61
980	NRD Elkhorn		0.0225860	0.0225860	1.78459399%	\$156.70
			0.0000000	0.0000000	0.00000000%	\$0.00
			0.0000000	0.0000000	0.00000000%	\$0.00

consolidated tax levy 1.26561000 1.2656100 100.00% \$8,780.72

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	0.20678200	0.24247400	0.85280071	\$1,682.27	\$1,434.64	\$0.00	0% \$1,434.64
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.01384700		0.05710715		\$96.07	\$0.00	0% \$96.07
10	CAPITAL IMPR 950	0.00902200		0.037208113		\$62.59	\$0.00	0% \$62.59
10	INDIGENT 1500	0.00110600		0.004561314		\$7.67	\$0.00	0% \$7.67
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	0.00993600		0.04097759		\$68.94	\$0.00	0% \$68.94
10	MUSEUM/HIST SOC 9300	0.00178100		0.007345117		\$12.36	\$0.00	0% \$12.36
220	EVERETT TWNSHP 8808	0.06570000	0.06570000	1	\$455.82	\$455.82	\$9.12	2% \$446.71
320	FIRE D-2 GENERAL 7702	0.04000000	0.05561000	0.719295091	\$385.82	\$277.52	\$2.78	1% \$274.74
320	FIRE D-2 BOND 7852	0.01561000		0.280704909		\$108.30	\$1.08	1% \$107.22
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$104.07	\$104.07	\$1.04	1% \$103.03
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	\$16.56	\$16.56	\$0.33	2% \$16.23
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$659.10	\$520.35	\$5.20	1% \$515.14
500	METRO COL SKG 7110	0.02000000		0.210526316		\$138.76	\$1.39	1% \$137.37
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1% \$0.00
594	27-0594 LV GEN 6123	0.58544600	0.71603000	0.817627753	\$4,967.77	\$4,061.79	\$40.62	1% \$4,021.17
594	SP BLDG FUND LV 6315	0.13058400		0.182372247		\$905.98	\$9.06	1% \$896.92
594	QUAL CAP LOGANV 6894	0.00000000		0		\$0.00	\$0.00	1% \$0.00
889	LOGAN V 594 BOND 6207	0.05082300	0.05082300	1	\$352.61	\$352.61	\$3.53	1% \$349.08
980	NRD ELKHORN 7310	0.02258600	0.02258600	1	\$156.70	\$156.70	\$1.57	1% \$155.13

Balances to consolidated levy 1.26561000 1.26561000 \$8,780.72 \$8,780.72 \$75.71 \$8,705.01
 0.00000000 \$0.00 \$0.00 **will be added back to fund 100** \$0.00

ORIGINAL TAX CREDIT

Kenneth & Sandra Hasemann - Original Tax (Ag) Credit
After Tax Credit

Taxes - Real **\$1,157.48**
Total Collected \$1,157.48

Parcel # 270115731
Correction # 5672

Roll year 2023
Tax District

348

Payment \$1,157.48

fund	Descrip	excess	base	total		
10	County		0.2424740	0.2424740	19.15866657%	\$221.76
220	Everett Township		0.0657000	0.0657000	5.19117264%	\$60.09
320	Fire D 2-Hooper		0.0556100	0.0556100	4.39392862%	\$50.86
400	ESU #2		0.0150000	0.0150000	1.18519923%	\$13.72
440	Ag Society		0.0023870	0.0023870	0.18860470%	\$2.18
500	Metro College		0.0950000	0.0950000	7.50626180%	\$86.88
594	27-0594 Logan View		0.7160300	0.7160300	56.57588041%	\$654.85
889	Logan View Bond 2010		0.0508230	0.0508230	4.01569204%	\$46.48
980	NRD Elkhorn		0.0225860	0.0225860	1.78459399%	\$20.66
			0.0000000	0.0000000	0.00000000%	\$0.00
			0.0000000	0.0000000	0.00000000%	\$0.00

consolidated tax levy 1.26561000 1.2656100 100.00% \$1,157.48

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	0.20678200	0.24247400	0.85280071	\$221.76	\$189.12	\$0.00	0% \$189.12
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	\$0.00	0% \$0.00
10	1st RESP COMM BOND 901	0.01384700		0.05710715		\$12.66	\$0.00	0% \$12.66
10	CAPITAL IMPR 950	0.00902200		0.037208113		\$8.25	\$0.00	0% \$8.25
10	INDIGENT 1500	0.00110600		0.004561314		\$1.01	\$0.00	0% \$1.01
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	0.00993600		0.04097759		\$9.09	\$0.00	0% \$9.09
10	MUSEUM/HIST SOC 9300	0.00178100		0.007345117		\$1.63	\$0.00	0% \$1.63
220	EVERETT TWNSHP 8808	0.06570000	0.06570000	1	\$60.09	\$60.09	\$1.20	2% \$58.89
320	FIRE D-2 GENERAL 7702	0.04000000	0.05561000	0.719295091	\$50.86	\$36.58	\$0.37	1% \$36.22
320	FIRE D-2 BOND 7852	0.01561000		0.280704909		\$14.28	\$0.14	1% \$14.13
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$13.72	\$13.72	\$0.14	1% \$13.58
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	\$2.18	\$2.18	\$0.04	2% \$2.14
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$86.88	\$68.59	\$0.69	1% \$67.91
500	METRO COL SKG 7110	0.02000000		0.210526316		\$18.29	\$0.18	1% \$18.11
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	\$0.00	1% \$0.00
594	27-0594 LV GEN 6123	0.58544600	0.71603000	0.817627753	\$654.85	\$535.43	\$5.35	1% \$530.07
594	SP BLDG FUND LV 6315	0.13058400		0.182372247		\$119.43	\$1.19	1% \$118.23
594	QUAL CAP LOGANV 6894	0.00000000		0		\$0.00	\$0.00	1% \$0.00
889	LOGAN V 594 BOND 6207	0.05082300	0.05082300	1	\$46.48	\$46.48	\$0.46	1% \$46.02
980	NRD ELKHORN 7310	0.02258600	0.02258600	1	\$20.66	\$20.66	\$0.21	1% \$20.45

Balances to consolidated levy 1.26561000 1.26561000 \$1,157.48 \$1,157.48 \$9.98 \$1,147.50
 will be added back to fund 100
 0.00000000 \$0.00 \$0.00 \$0.00

CORRECTED TAX CREDIT

Kenneth & Sandra Hasemann - Corrected Tax (Ag) Credit
After Tax Credit

Taxes - Real **\$1,035.88**
Total Collected \$1,035.88

Parcel # 270115731
Correction # 5672

Roll year 2023
Tax District

348

Payment \$1,035.88

fund	Descrip	excess	base	total		
10	County		0.2424740	0.2424740	19.15866657%	\$198.46
220	Everett Township		0.0657000	0.0657000	5.19117264%	\$53.77
320	Fire D 2-Hooper		0.0556100	0.0556100	4.39392862%	\$45.52
400	ESU #2		0.0150000	0.0150000	1.18519923%	\$12.28
440	Ag Society		0.0023870	0.0023870	0.18860470%	\$1.95
500	Metro College		0.0950000	0.0950000	7.50626180%	\$77.76
594	27-0594 Logan View		0.7160300	0.7160300	56.57588041%	\$586.06
889	Logan View Bond 2010		0.0508230	0.0508230	4.01569204%	\$41.60
980	NRD Elkhorn		0.0225860	0.0225860	1.78459399%	\$18.49
			0.0000000	0.0000000	0.00000000%	\$0.00
			0.0000000	0.0000000	0.00000000%	\$0.00

consolidated tax levy 1.26561000 1.2656100 100.00% \$1,035.88

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	0.20678200	0.24247400	0.85280071	\$198.46	\$169.25	0%	\$169.25
10	ROAD/BRIDGE 300	0.00000000		0		\$0.00	0%	\$0.00
10	1st RESP COMM BOND 901	0.01384700		0.05710715		\$11.33	0%	\$11.33
10	CAPITAL IMPR 950	0.00902200		0.037208113		\$7.38	0%	\$7.38
10	INDIGENT 1500	0.00110600		0.004561314		\$0.91	0%	\$0.91
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	0.00993600		0.04097759		\$8.13	0%	\$8.13
10	MUSEUM/HIST SOC 9300	0.00178100		0.007345117		\$1.46	0%	\$1.46
220	EVERETT TWNSHP 8808	0.06570000	0.06570000	1	\$53.77	\$53.77	2%	\$52.70
320	FIRE D-2 GENERAL 7702	0.04000000	0.05561000	0.719295091	\$45.52	\$32.74	0.33%	\$32.41
320	FIRE D-2 BOND 7852	0.01561000		0.280704909		\$12.78	0.13%	\$12.65
400	ESU #2 GENERAL 6900	0.01500000	0.01500000	1	\$12.28	\$12.28	0.12%	\$12.15
400	ESU #2 BOND 2013 6905	0.00000000		0		\$0.00	0%	\$0.00
440	AG SOCIETY 9200	0.00238700	0.00238700	1	\$1.95	\$1.95	0.04%	\$1.91
500	METRO COL GEN 7100	0.07500000	0.09500000	0.789473684	\$77.76	\$61.39	0.61%	\$60.77
500	METRO COL SKG 7110	0.02000000		0.210526316		\$16.37	0.16%	\$16.21
500	METRO HAZ/HAND 7120	0.00000000		0		\$0.00	0%	\$0.00
594	27-0594 LV GEN 6123	0.58544600	0.71603000	0.817627753	\$586.06	\$479.18	4.79%	\$474.39
594	SP BLDG FUND LV 6315	0.13058400		0.182372247		\$106.88	1.07%	\$105.81
594	QUAL CAP LOGANV 6894	0.00000000		0		\$0.00	0%	\$0.00
889	LOGAN V 594 BOND 6207	0.05082300	0.05082300	1	\$41.60	\$41.60	0.42%	\$41.18
980	NRD ELKHORN 7310	0.02258600	0.02258600	1	\$18.49	\$18.49	0.18%	\$18.30

Balances to consolidated levy 1.26561000 1.26561000 \$1,035.88 \$1,035.88 \$8.93 \$1,026.95
 0.00000000 \$0.00 \$0.00 **will be added back to fund 100** \$0.00

COUNTY

County Funds

2023 Tax Correction for
Kenneth & Sandra Hasemann
Parcel # 270115731

Correction # 5672	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	1,603.06	-	107.35	69.94	8.57	-	77.03	13.81	1,879.76
Corrected Tax Allocated	(1,434.64)	-	(96.07)	(62.59)	(7.67)	-	(68.94)	(12.36)	(1,682.27)
Original Tax Credit Allocated	189.12	-	12.66	8.25	1.01	-	9.09	1.63	221.76
Corrected Tax Credit Allocated	(169.25)	-	(11.33)	(7.38)	(0.91)	-	(8.13)	(1.46)	(198.46)
Original Tax Commission Collected	84.60								84.60
Corrected Tax Commission	(75.71)								(75.71)
Original Tax Credit Commission Collected	9.98								9.98
Corrected Tax Credit Commission	(8.93)								(8.93)
Amount to be returned for refund	<u>198.23</u>	<u>-</u>	<u>12.61</u>	<u>8.22</u>	<u>1.00</u>	<u>-</u>	<u>9.05</u>	<u>1.62</u>	<u>230.73</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
