



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov

PO Box 98917

State Capitol, Suite 2303

Lincoln, Nebraska 68509

402-471-2111, FAX 402-471-3301

auditors.nebraska.gov

January 21, 2026

Rusty Hike, Mayor
City of Bellevue
1500 Wall Street
Bellevue, NE 68005

Dear Mr. Hike:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding the sale of certain vehicles owned by the City of Bellevue (City) to municipal employees or their relatives. In particular, those sales appear to have contravened the City's normal surplus asset disposal procedures. As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA obtained financial records and other relevant documentation from the City. Based on the outcome of this preliminary planning work, including an analysis of the information obtained, the APA has determined that a separate financial audit or attestation is unnecessary at this time, as the City is already audited on an annual basis.

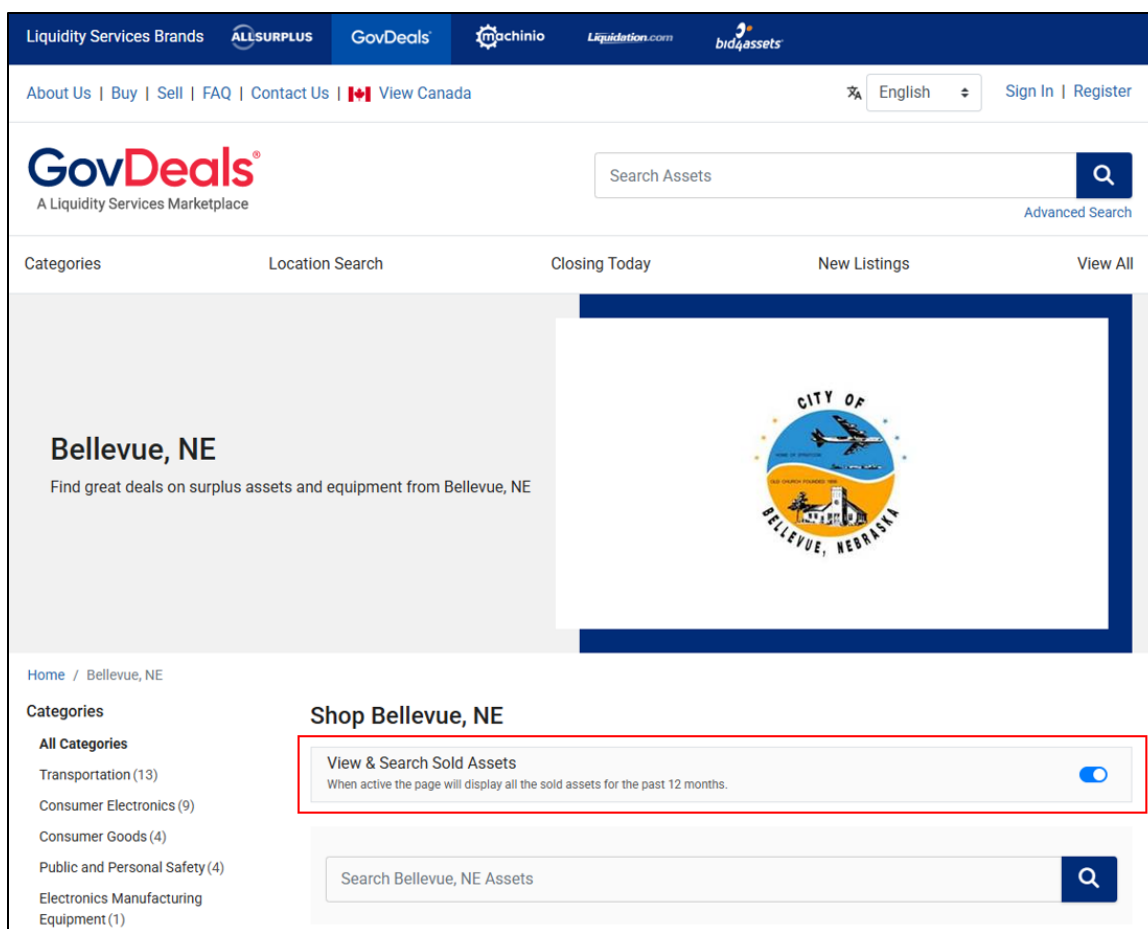
Nevertheless, during the course of the preliminary planning work, the APA noted a certain issue that merits corrective action.

Background Information

The City is a city of the first class located in Sarpy County, Nebraska. The City Council (Council) is the governing body that exercises financial accountability and control over activities relevant to the operations of the City. Council members are elected by the public and have broad decision-making authority, including the power to levy taxes and to designate management, the ability to exert significant influence over all City operations, and the primary responsibility for related fiscal matters.

When disposing of surplus vehicles, equipment, and other personal property, the City typically uses an online auction platform called GovDeals (<https://www.govdeals.com/>). The Council approved to update its surplus asset disposal process over a decade ago to begin using GovDeals. City representatives informed the APA that the switch to GovDeals was done because the platform would allow the municipality to get better deals for sold items, and it essentially automated the process, so there would be less of a concern about potential conflicts of interest since City employees would have to bid on an item the same as any other interested individual.

Through the GovDeals website, the City maintains an account and has its own seller's webpage, which lists items currently up for auction (<https://www.govdeals.com/en/bellevue>). The webpage also has an option to display all of the items that have been sold within the past 12 months, as shown in the image below:



When bidding on an item up for auction on GovDeals, the seller establishes a reserve amount or price, which is the lowest dollar amount the seller is willing to allow an auction item to be sold for. The specific reserve amount for an item is not made public, but bidders do receive notification if their bid has met the set reserve amount. If an auction ends with the reserve price not met, the seller may either issue a second chance offer to the highest bidder to accept the highest bid that was placed (subject to the bidder's acceptance) or repost the item for auction again.

The following comment and recommendation, which has been discussed with the appropriate members of the City and its management, is intended to improve internal control or result in other operating efficiencies.

Comment and Recommendation

Questionable Sale of City Vehicles

The concerns received by the APA allege that two City employees – James “Jim” Ristow, City Administrator, and Richard “Rich” Severson, Finance Director – directed the sale of multiple City vehicles to either themselves or their relatives outside of the City’s normal surplus asset disposal process.

The vehicles supposedly sold to Mr. Ristow, Mr. Severson, or their relatives included a Chevrolet Tahoe sport utility vehicle (SUV), a Ford F-550 truck with a dump flat bed, and a Ford F-550 bucket truck.

Using the Nebraska Department of Motor Vehicles’ vehicle registration and title system, VicToRy, the APA attempted to identify the vehicles at issue. In doing so, the APA identified the following vehicles originally owned by the City:

Vehicle Make and Model	VIN	City Ownership Start Date	City Sale Date	Current Owner Name(s)
2010 Chevrolet Tahoe K1500 LS SUV	1GNUKAE09AR263232	6/22/2010	2/5/2024	Mr. Ristow's daughter or son-in-law
2001 Ford F-550 DRW Super Duty Truck	1FDAF57F61EB46543	12/21/2000	3/13/2024	Willow Springs Ranch LLC
2017 Ford F-550 Bucket Truck	1FDUF5HT2HEB14801	3/6/2017	5/19/2025	Richard Severson or Mr. Severson's wife

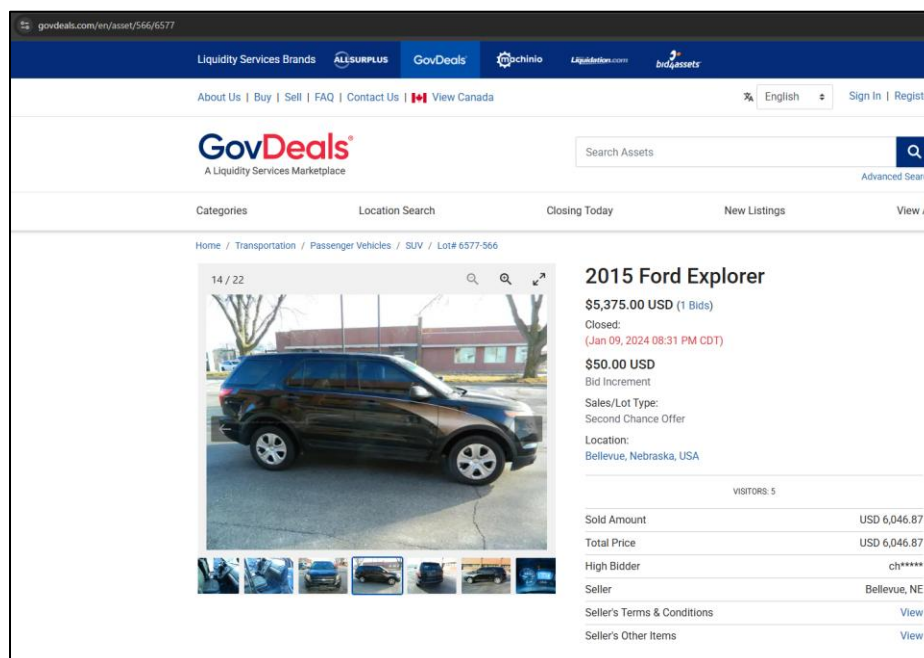
Additionally, the APA obtained from GovDeals a report listing all items sold under the City's account number since January 1, 2023. However, none of the above vehicles were listed on this report. Upon further inquiry with GovDeals, we were informed that these three vehicles had initially been listed for sale on the auction platform but were later withdrawn and placed in "inactive status" at the request of the City.

According to GovDeals, a withdrawal request for an auction item can be completed in the following ways: 1) by a user of the governmental agency's GovDeals.net portal/website account; or 2) by calling GovDeals Client Services or contacting a GovDeals Account Manager directly. Therefore, each of the withdrawals for the above vehicles would have been initiated by the City. The APA later confirmed with City employee Thomas "Tom" Woodard on December 11, 2025, that the City did initiate the withdrawals of these vehicles' listings.

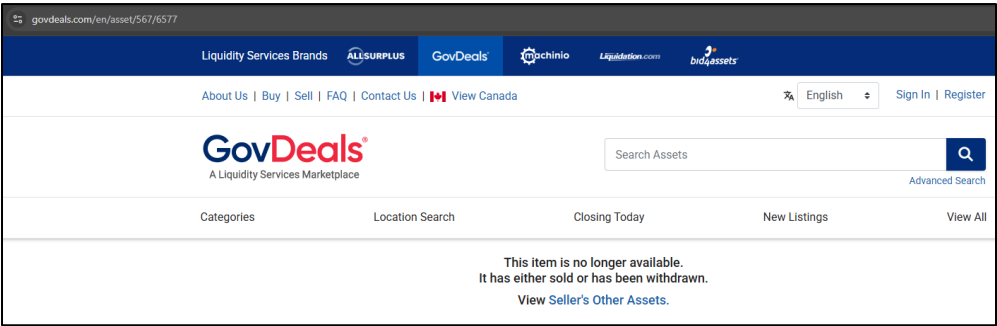
The table below details the initial auction listing and subsequent withdrawal dates from the online auction platform for these three vehicles, as well as the reason for the withdrawal given to GovDeals by the City:

Vehicle Make and Model	Asset #	Account #	Initial Listing Date	Withdrawal/ Inactive Status Date	Withdrawal Reason
2010 Chevrolet Tahoe K1500 LS SUV	567	6577	1/5/2024	1/11/2024	Placed back into service
2001 Ford F-550 DRW Super Duty Truck	571	6577	3/5/2024	3/12/2024	Withdrawing from auction not selling at this time
2017 Ford F-550 Bucket Truck	616	6577	5/7/2025	5/16/2025	Per Seller's Request

On the GovDeals website, one may typically view prior listing webpages of sold vehicles by using a governmental entity's account number and the asset number of the item sold. The image below is an example of a prior listing webpage for one City automobile, asset number 566, the auction for which closed on January 9, 2024:



However, the webpages for withdrawn items display the following information, as shown below for asset number 567:



This same information is found for the other two vehicles at issue (asset numbers 571 and 616).

Shortly after withdrawing each of the three vehicles’ listings from the GovDeals online auction platform – and despite the reasons for two of those withdrawals being “Placed back into service” and “Withdrawing from auction not selling at this time” – the City did, in fact, sell those automobiles. The following table summarizes the periods of time between the dates the vehicles were withdrawn from GovDeals and the dates the City sold them:

Vehicle Make and Model	Withdrawal/ Inactive Status Date	Sale Date	Days Between Withdrawal and Sale Dates	Buyer	Sale Price
2010 Chevrolet Tahoe K1500 LS SUV	1/11/2024	2/5/2024	25	Melvin Ristow	\$5,000.00
2001 Ford F-550 DRW Super Duty Truck	3/12/2024	3/13/2024	1	Willow Springs Ranch, LLC	\$7,500.00
2017 Ford F-550 Bucket Truck	5/16/2025	5/19/2025	3	Richard or Chieko Severson	\$25,000.00

The circumstances regarding the sale of each vehicle are discussed in further detail below.

2010 Chevrolet Tahoe K1500 LS SUV

This vehicle was listed as an auction item for only six days before being withdrawn. At the time of the withdrawal, three bids had been received for the vehicle, with a high bid of \$4,250. The withdrawal reason, as shown previously herein, was “Placed back into service.” Below is an image of the asset status history report provided to the APA by GovDeals for this vehicle:

Asset Status History			
Asset 567, Account 6577 - 2010 Chevrolet Tahoe			
View Bid History			
Status	Date	User	Reason
Hold	05 Jan 2024 07:09 AM CT	tom	
Ready for Sale	05 Jan 2024 07:18 AM CT	tom	
Sent to Sale	05 Jan 2024 07:18 AM CT	EASGEN	
Withdrawn from Sale	11 Jan 2024 10:58 AM CT	Isi\Dkovach	Placed back into service
Inactive	12 Mar 2024 03:53 PM CT	Isi\Dkovach	

However, less than a month later, on February 5, 2024, the City sold the 2010 Chevrolet Tahoe SUV for \$5,000 to the father of Jim Ristow, the City Administrator. After the passing of Mr. Ristow’s father, the vehicle was sold on April 26, 2025, to close relatives of Mr. Ristow.

A Form 6 Nebraska Sales/Use Tax and Tire Fee Statement and an Application for Certificate of Title filed with the Sarpy County Treasurer's Office were signed by Mr. Ristow's father on February 8, 2024. The APA also obtained a copy of the invoice issued by the City for the sale of this vehicle, which was issued to Jim Ristow on February 1, 2024. Images of these three documents have been included as **Attachment A** herein.

The APA questions not only the City's reason for withdrawing the vehicle from the auction listing but also the sale price itself, which appears to be considerably less than those of comparable 2010 Chevrolet Tahoe SUVs currently for sale. The following image is an example of this vehicle:



The City set the initial reserve price for this vehicle at \$8,500, which is \$3,500 more than what it was sold for. As of early November 2025, the average price of a used 2010 Chevrolet Tahoe SUV for listings with odometer readings between 95,000 and 170,000 miles (this vehicle had 109,976 miles at the time it was listed on GovDeals), as noted on the carfax.com website, was \$10,809 – over two times the amount charged by the City. Moreover, the vehicle likely would have been worth more than this at the time it was sold in February 2024. The City appears, therefore, to have sold this vehicle at a considerable discount to the City Administrator's father, doing so outside of the online auction platform normally used for such municipal sales. Upon further discussion with City representatives, the APA was informed that at the time of the sale, this vehicle did not have a working battery and other operational and aesthetic issues that the City took into consideration when determining the final sale price. Nevertheless, the APA questions the permissibility of this related-party transaction under State law and the City's policies and procedures.

2001 Ford F-550 DRW Super Duty Truck

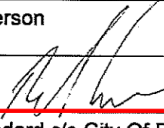
This vehicle was listed as an auction item for only seven days before being withdrawn. At the time of its withdrawal, the vehicle was actively being bid on, with over 20 bids and a high bid of \$4,800. As shown previously herein, the withdrawal reason was "Withdrawing from auction not selling at this time." Below is an image of the asset status history report provided to the APA by GovDeals for this vehicle:

Asset Status History			
Asset 571, Account 6577 - 2001 Ford F-550 w/ Dump Flat Bed			
View Bid History			
Status	Date	User	Reason
Ready for Sale	05 Mar 2024 09:08 AM CT	tom	
Sent to Sale	05 Mar 2024 09:10 AM CT	EASGEN	
Withdrawn from Sale	12 Mar 2024 03:19 PM CT	lsi\Dkovach	Withdrawing from auction not selling at this time
Inactive	12 Mar 2024 03:53 PM CT	lsi\Dkovach	

It seems odd for the City to sell the vehicle to Willow Springs Ranch, LLC, the very next day after being pulled from the online auction platform on March 12, 2024. According to the Nebraska Secretary of State's website (<https://sos.nebraska.gov/>), Willow Springs Ranch, LLC, was established on June 16, 2023. Its registered agent is Richard Severson, the City Finance Director, and its principal and designated office address is listed as 9733 Fieldcrest Dr., Omaha, NE 68114. Per the Douglas-Omaha Geographic Information Systems (GIS) website (<https://www.dogis.org/Html5Viewer/?viewer=dogis>), Mr. Severson owns the parcel located at this address.

A Form 6 Nebraska Sales/Use Tax and Tire Fee Statement and an Application for Certificate of Title filed with the Garfield County Treasurer's Office were signed for Willow Springs Ranch, LLC, by Mr. Severson on April 5, 2024. The APA also obtained a copy of the bill of sale issued by the City to Mr. Severson on March 13, 2024. Images of these three documents have been included as **Attachment B** herein.

It should be noted also that the witness listed on the bill of sale is Mr. Woodard, as shown below:

Date signed:	March 13, 2024
Seller:	City Of Bellevue, 1500 Wall Street , Bellevue Nebraska 68005
Buyer:	Richard Severson
In the presence of (Witness):	<u>Signature</u> 
Print name of witness:	Thomas Woodard c/o City Of Bellevue

The initial listings on GovDeals for each of the three vehicles at issue were made by the user "tom," as noted on the asset status history report images presented herein. The concerns received by the APA allege that Mr. Woodard was directed by Mr. Ristow and Mr. Severson to remove the vehicle listings prematurely from the online auction platform to facilitate the subsequent sales. On December 11, 2025, the APA reached out to Mr. Woodard, who confirmed that Mr. Ristow and Mr. Severson did direct him to remove each of the three vehicle listings from GovDeals.

The 2001 Ford F-550 truck was sold to Mr. Severson's company for \$7,500. In addition to the suspect timing between the vehicle's auction delisting and subsequent sale to Mr. Severson, the sale price itself appears to be considerably less than those of other 2001 Ford F-550 trucks currently for sale. The following image is an example of this vehicle:



The City set the initial reserve price for this vehicle at \$7,500, which is the same amount it was sold to Mr. Severson for. As of early November 2025, the average price of a used 2001 Ford F-550 truck for listings with odometer readings between 89,000 and 172,000 miles (this vehicle had 94,410 miles at the time it was listed on GovDeals), as noted on the commercialtrucktrader.com website, was \$23,546 – over three times what Mr. Severson paid. Moreover, the vehicle likely would have been worth more than this amount at the time it was sold in March 2024. The City appears, therefore, to have sold this vehicle at a considerable discount to the City Finance Director, doing so outside of the online auction platform normally used for such municipal sales. Upon further discussion with City representatives, the APA was informed that at the time of the sale, the flatbed on this vehicle had considerable rust damage that the City took into consideration when determining the final sale price. Nevertheless, the APA questions whether this related-party transaction was permissible under State law and the City’s policies and procedures.

2017 Ford F-550 Bucket Truck

This vehicle was listed as an auction item for only nine days before being withdrawn. At the time of its withdrawal, 17 bids had been placed on the vehicle, with a high bid of \$18,000. The withdrawal reason, as shown previously, was “Per Seller’s Request.” Representatives from GovDeals informed the APA that a City employee, Tom, contacted the service team through the online chat function, asking for instructions to withdraw the vehicle from auction. As mentioned previously, this City employee is Mr. Woodard, who was allegedly directed to do so by Mr. Ristow and Mr. Severson for the three vehicles at issue. Below is an image of the asset status history report provided to the APA by GovDeals for this vehicle:

Asset Status History			
Asset 616, Account 6577 - 2017 Ford F-550 Bucket Truck			
View Bid History			
Status	Date	User	Reason
Ready for Sale	07 May 2025 09:45 AM CT	tom	
Sent to Sale	07 May 2025 09:46 AM CT	EASGEN	
Withdrawn from Sale	16 May 2025 11:25 AM CT	Isi\DKovach	Per Seller's Request
Inactive	16 May 2025 01:22 PM CT		

Three days after the 2017 Ford F-550 bucket truck was withdrawn, on May 19, 2025, the City issued to Rich Severson, the City Finance Director, an invoice totaling \$25,000 for the sale of the vehicle. A little over a month and a half later, on July 7, 2025, Mr. Severson filed with the Garfield County Treasurer’s office a Form 6 Nebraska Sales/Use Tax and Tire Fee Statement and an Application for Certificate of Title for this vehicle. Images of these three documents have been included as **Attachment C** herein.

In addition to the suspect timing between the vehicle’s auction delisting and subsequent sale to Mr. Severson, the sale price itself appears to be considerably less than those of other 2017 Ford F-550 bucket trucks currently for sale. The following image is an example of this vehicle:



The City set the initial reserve price for this vehicle at \$34,900, which is \$9,900 more than what it was sold for. As of early November 2025, the average price of a used 2017 Ford F-550 bucket truck for listings with odometer readings between 70,573 and 99,656 miles (this vehicle had 85,450 miles at the time it was listed on GovDeals), as noted on the commercialtrucktrader.com website, was \$71,475 – almost three times what Mr. Severson paid. The City appears, therefore, to have sold this vehicle at a considerable discount to the City Finance Director, doing so outside of the online auction platform normally used for such municipal sales. Upon further discussion with City representatives, the APA was informed that at the time of the sale, this vehicle had operational and safety issues that the City took into consideration when determining the final sale price. Nevertheless, the APA questions whether this related-party transaction was permissible under State law and the City’s policies and procedures.

On December 11, 2025, the APA contacted Mr. Woodard about the three vehicles at issue and discussed the City’s process for disposing of surplus personal property. Mr. Woodard stated that he has been a City employee for 45 years and has been in charge of handling the process of auctioning surplus municipal items on GovDeals for around 12 years. He was unsure if the City had any explicit policies regarding the sale of surplus municipal property except for what is in his job description, but he said that it would be extremely difficult to cheat the system because of how it is organized. Mr. Woodard explained the process that he typically follows from the initial listing of an item to the completion of the sale after the bidding has completed. Aside from himself, Mr. Woodard said that his supervisor and the City’s bookkeeper also have access to the GovDeals system. For anything sold by the City on GovDeals – vehicles in particular – Mr. Woodard researches and determines a fair market value and typically sets this amount as the reserve price, which is the minimum amount for which the City would be willing to sell the item. When asked about what happens to something that does not sell or meet the reserve price set by the City, Mr. Woodard explained that normally he could repost the item listing, see if any City employees would be interested in buying the item, or salvage it as a last resort.

The APA then asked Mr. Woodard about the three specific vehicles at issue, which were sold outside of the typical process. Mr. Woodard confirmed that all three vehicles were initially listed on GovDeals and later removed by him at the direction of both the City Administrator and the City Finance Director. Mr. Woodard also verified that each of the three vehicles were sold to the City Administrator or the City Finance Director. Mr. Woodard claimed that, after the City Administrator and the City Finance Director expressed an interest in purchasing the vehicles, he came up with full fair market values for those sales. However, the research he used to determine the fair market value of the three vehicles was not kept. Mr. Woodard also admitted to putting the reasons for withdrawal on each of the vehicles, doing so because he did not know what else to say. Further, he agreed that it does seem questionable to list as the reason for withdrawing from auction the City’s decision not to sell at the time but then selling the vehicle the next day to the City Finance Director. He claimed that the City Finance Director wanted to buy the 2001 Ford F-550 but did not want to give his driver’s license and credit card to GovDeals, which is why the vehicle was sold to him directly.

The APA asked if Mr. Woodard was aware of any other instances of a surplus item being sold to a City employee outside of GovDeals. Mr. Woodard admitted that, after the first two vehicles were sold to the City Administrator and the City Finance Director, he himself also purchased a 1996 GMC Sierra C2500 pickup truck from the City for \$1,000 at the end of 2024. Mr. Woodard claimed that the truck was badly rusted, and the fair market value on Kelley Blue Book was approximately \$900. He also said there was another instance of a 2022 Polaris ATV being sold recently to one of the City’s Police Department employees. Mr. Woodard said that the ATV was an abandoned vehicle with no title and had been in the City’s possession for more than two years before being sold. Neither the pickup truck nor the ATV were listed on GovDeals before the sales. Mr. Woodard said that other items, including mowers, bicycles, and a boat, were also not listed on GovDeals before being sold to City employees or other municipalities and businesses.

After our discussion with Mr. Woodard, the APA obtained additional information regarding the 1996 GMC Sierra C2500 pickup truck sold to him and the 2022 Polaris ATV sold to a City Police Department employee. This additional information for those two vehicles is discussed in further detail below.

1996 GMC Sierra C2500 Pickup Truck

The City provided the APA with the invoice, dated December 19, 2024, given to Mr. Woodard for his purchase of a 1996 GMC Sierra C2500 pickup truck (VIN: 1GTGC24R0TE527571) for \$1,000. The invoice shows that the City Administrator signed off on and approved the sale of the truck. A Form 6 Nebraska Sales/Use Tax and Tire Fee Statement and an Application for Certificate of Title filed with the Cass County Treasurer's Office were submitted by Mr. Woodard on December 19, 2024. Images of the Application for Certificate of Title and the invoice have been included as **Attachment D** herein. The image below is an example of this truck:



As mentioned previously, Mr. Woodard said that the truck was rusted out and in pretty bad condition, but it was not listed on GovDeals before it was sold to him. He said that the City was getting rid of this vehicle because it was the oldest in the City's fleet and a new vehicle had recently been acquired to replace it. Mr. Woodard requested to buy it since the Finance Director and City Administrator had each already bought a vehicle from the City earlier that year.

According to Kelley Blue Book, the typical resale value for this vehicle is \$2,362 as of mid-December 2025 – over twice the amount the paid by Mr. Woodard. Although the vehicle's condition being "badly rusted" as Mr. Woodard described it could reduce its resale value, the vehicle was still sold outside of the City's normal procedures for such municipal sales and without ever being listed on GovDeals. As a result, the APA questions whether this related-party transaction was permissible under State law and the City's policies and procedures.

2022 Polaris Sportsman 450 ATV

The City provided the APA with the invoice, dated September 26, 2025, given to the City Police Captain, Kurt Stroehrer, for his purchase of a 2022 Polaris Sportsman 450 ATV (VIN: 4XASEE508NA144680) for \$1,070. The invoice shows the City Administrator signed off on and approved the sale of the ATV on September 27, 2025. An image of this document has been included as **Attachment E** herein. As mentioned previously, Mr. Woodard stated that the ATV was abandoned property with no title that the City had been in possession of for over two years before it was sold to the Police Captain. The image below is an example of this ATV:



Using the Nebraska Department of Motor Vehicles' vehicle registration and title system, VicToRy, the APA attempted to determine whether the Police Captain had titled the ATV within 30 days of the sale, as required under Neb. Rev. Stat. § 60-144(5) (Reissue 2021, Cum. Supp. 2024). In doing so, the APA noted that the Police Captain appears not to have applied for a certificate of title after purchasing the ATV. Rather, the ATV was still listed under its original owner and showed that it had a lien on it as of December 17, 2025.

Apart from the apparent failure of the City to not only identify the original owner and attempt to return the ATV and the Police Captain's apparent failure to title the ATV after purchasing it from the City, the price that the City sold the ATV for does not seem to be reasonable. According to Kelley Blue Book, the typical listing price for this same ATV in good condition and typical mileage is \$5,915 as of mid-December 2025 – over five and a half times the amount paid by the Police Captain. The City appears, therefore, to have sold this ATV at a considerable discount to the Police Captain, doing so outside of the online auction platform normally used for such municipal sales. The APA reached out to the Police Captain on January 5, 2026, and discussed his purchase of the ATV. The Police Captain informed the APA that the ATV was in poor condition when he purchased it at the price that was offered to him by the City, and he was still in the process of fixing it. Nevertheless, the APA questions whether this related-party transaction was permissible under State law and the City's policies and procedures.

The information presented above points to the apparently improper sale of the City's personal property through the deliberate circumvention of the City's normal surplus asset disposal process, which gives rise to serious statutory concerns.

To start, Neb. Rev. Stat. § 16-201 (Reissue 2022) provides the following, in relevant part:

Each city of the first class shall be a body corporate and politic and shall have power . . . to sell and convey, exchange, or lease any . . . personal property owned by the city . . . in such manner and upon such terms and conditions as may be deemed in the best interests of the city . . .

Section 8 ("Surplus Property") of the City's Purchasing Procedures (Revised on May 8, 2025, and approved by Council on July 1, 2025) states the following:

All Using Departments shall submit to the Purchasing Agent, or designee, at such time and in such form as the Purchasing Agent, or designee shall prescribe, reports listing all Equipment and Supplies which are no longer used, or which have become obsolete or worn out.

(a) The Purchasing Agent, or designee, with the approval of the Finance Director or his/her duly authorized representative, shall have the authority to transfer such items from one Using Department to another Using Department.

(b) The Purchasing Agent, or designee, with the approval of the City Administrator or his/her duly authorized representative, shall have the authority to sell all surplus Equipment and Supplies which have become unsuitable or unnecessary for public use; or to exchange the same for, or trade in the same on, new Equipment and Supplies. All sales of Equipment or Supplies in this category shall conform as closely as possible to the bid procedures outlined in these policies and shall be made to the highest responsible bidder.

Further, the City's "Sale and disposal of surplus vehicles and equipment" policy provides the following:

Purpose

To have a standardized procedure to identify the fair value/reserve price and to sell surplus items.

Objective

To identify the surplus item(s) and ensure the City gets fair value for everything sold at auction or individually to an employee.

Procedure

1. Upon notification that a City asset is being replaced or retired, contact Fleet Maintenance ("Fleet") to determine the condition of the asset.
2. Request work repair history, if any, from Fleet.
3. Check with City Clerk to determine if a title is available.
4. Inspect asset (Risk Management); verify all stickers and plates have been removed.
5. Determine fair value:
6. Check Kelly Blue Book and determine approximate value.
7. Check various websites for comparable year, mileage, and condition.
8. Check GovDeals past auctions, Kelly Blue Book, Market Place, Car Max and Auto Trader.
9. Considering all the gathered information and condition of the asset, determine a price that best serves the City.
10. Post vehicle on GovDeals. (Anyone can sign up to bid after registering.)
11. If an employee wants to purchase it outright, price will be determined by the same process as listed above ("Reserve"). Sales are "as is". All sales are final. Cash or check only. No credit cards.
12. All buyer(s) must meet the "Reserve" as listed on GovDeals or set by the Risk Management Department, unless bid approved by the City Administrator.

Miscellaneous

This procedure applies to everything except equipment such as mowers, tractors, tools, and other items that may not have a readily available fair value, as determined in 3 above.

Other sale and auction sites may be referenced to determine a value.

If a surplus item is determined to have no usage or marketable value, it can be sold for salvage price with approval of the City Administrator.

The APA questions whether the sales of these three vehicles to Mr. Ristow's father and to Mr. Severson and his business were in the "best interests" of the City, particularly when the vehicles' listings were pulled – under apparently dubious pretenses, at best, and pursuant to the alleged direction of Mr. Ristow and Mr. Severson themselves – from the GovDeals online auction platform a short time prior to their sale. Such actions also appear to have been taken in direct contravention of the City's policies and procedures.

In addition, the Nebraska Political Accountability and Disclosure Act (Act) is set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,142 (Reissue 2021, Cum. Supp. 2024, Supp. 2025). Neb. Rev. Stat. § 49-14,101.01 (Reissue 2021) of the Act states the following, in relevant part:

(1) A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.

(2) A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

The penalty for violating the above-cited conflict of interest statute is set out in subsection (7) thereof, as follows:

[A]ny person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.

Neb. Rev. Stat. § 49-1408 (Reissue 2021) provides the following definition for "business association," as referenced in the above-quoted statutory language:

Business with which the individual is associated or business association shall mean a business: (1) In which the individual is a partner, limited liability company member, director, or officer

Further, Neb. Rev. Stat. § 28-924 (Reissue 2016) states the following:

- (1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.*
- (2) Official misconduct is a Class II misdemeanor.*

Neb. Rev. Stat. § 28-925 (Reissue 2016) provides, moreover, the following:

- (1) Any public servant, in contemplation of official action by himself or by a governmental unit with which he is associated, or in reliance on information to which he has access in his official capacity and which has not been made public, commits misuse of official information if he:*
 - (a) Acquires pecuniary interest in any property, transaction, or enterprise which may be affected by such information or official action; or*
 - (b) Speculates or wagers on the basis of such information or official action; or*
 - (c) Aids, advises, or encourages another to do any of the foregoing with intent to confer on any person a special pecuniary benefit.*
- (2) Misuse of official information is a Class III misdemeanor.*

Good internal control requires procedures to ensure the following: 1) surplus municipal assets are disposed of in accordance with the City's normal surplus asset disposal process, as formalized in applicable policies and procedures; and 2) all City personnel comply strictly with the requirements of the Act, § 28-924, and § 28-925.

Without such procedures, there is an increased risk for both statutory violations and the loss of City funds.

We recommend the City implement procedures to ensure the following: 1) surplus municipal assets are disposed of in accordance with the City's normal surplus asset disposal process, as formalized in applicable policies and procedures; and 2) all City personnel comply strictly with the requirements of the Act, § 28-924, and § 28-925. Additionally, due to the nature of the concerns addressed in this comment, the APA will forward the information herein to the Nebraska Attorney General, the Sarpy County Attorney, and the Nebraska Accountability and Disclosure Commission for further review.

City Response:

The City of Bellevue (the "City") appreciates the Auditor of Public Accounts' ("APA") work to identify areas of opportunity for the City to strengthen our internal controls and the opportunity to respond to the draft letter of your investigation into the City's policies and practices regarding the sale of surplus property. The City takes this matter seriously and remains committed to the shared goals of accountability and integrity in government.

Please be advised, the City is taking both decisive and proactive action to ensure transparency and accountability while reinforcing safeguards to ensure full compliance with state statutes and City policies on the sale of surplus property. Upon learning of your investigation on December 11, 2025, the City immediately pledged full cooperation and transparency with the APA. The City provided timely and specific information requested, promptly retained an independent party outside City government to evaluate and recommend improvements to the City's internal controls relating to the sale of surplus vehicles, and suspended its surplus property sales pending the outcome of that evaluation.

The independent evaluation continues as of the submission of this response on January 7, 2026. As of today's date, the investigation has not revealed any improper sale of City property through deliberate circumvention of the City's surplus asset disposal process. The City will take all appropriate actions to implement recommendations of the

independent party engaged by the City, ensure surplus property is disposed of pursuant to enhanced policies supported by robust internal controls, and promote strict compliance with the statutory provisions identified in your letter. Furthermore, the City will cooperate fully should any review or investigation be undertaken by the appropriate authorities.

APA Response:

State law allows the City to sell its personal property, which includes surplus vehicles, in a manner that is “in the best interests of the city.” The City’s own administrative policy requires such sales to “be made to the highest responsible bidder.” As acknowledged by both City Council members and municipal staff, moreover, City policy also directs surplus vehicles to be posted on GovDeals. That same policy adds, “Anyone can sign up to bid after registering.” This would necessarily include City employees, who must follow the same bidding procedures as other prospective buyers. Consequently, given the facts presented in our letter, the APA strongly disagrees with the City’s claim that its policies were not violated.

Both the City Administrator and the City Finance Director circumvented the clear municipal policy for selling surplus fleet vehicles, using deceitful reasoning to justify removing those automobiles from the online auction platform when prospective buyers were actively bidding on them. Because potential buyers were denied the opportunity to continue bidding, it is impossible to determine the actual values – as reflected by their unrealized final competitive purchase prices – of the vehicles at issue.

After considering not only information gathered from such sources as GovDeals, Kelly Blue Book, Market Place, Car Max, and Auto Trader but also the condition of the vehicle, the City set the reserve price for the 2017 Ford F-550 Bucket Truck at \$34,900. According to its own policy, the City then posted the vehicle on GovDeals. Soon thereafter, interested parties began bidding on the truck; nevertheless, it was soon removed from that online auction platform and sold to the City Finance Director for only \$25,000.

When asked by the APA about the municipality’s process for selling surplus personal property, a City Council Member explained that GovDeals is used to obtain better deals and to mitigate concerns about possible conflicts of interest. The City Council Member stated further that a municipal employee could bid online the same as anyone else.

In response to the APA’s inquiry, as detailed in our letter, Mr. Woodard, the employee who posted surplus municipal property for sale online, admitted to being unaware of any specific City policies governing such transactions. Relying solely upon the details of his job description, however, he claimed that cheating would be extremely difficult because of how the system is organized. Mr. Woodard has even contributed his own “success story” testimonial to GovDeals, praising the online auction platform as follows:

Selling on GovDeals has ballooned into something bigger than anyone would have thought it would be. Our items usually sell for 30-50% more than when we were using public auctions. It’s amazing some of the money we get for our items. I’m just flabbergasted.

Such enthusiastic praise appears strangely at odds with the actions of the senior City officials in removing surplus City vehicles from GovDeals before they could be sold. If, as claimed in the testimonial, items posted on that website “usually sell for 30-50% more” than otherwise, there appears to have been little justification for withdrawing those automobiles to be sold soon after at less than the reserve price.

The APA reached out to the City Finance Director to discuss both the process for disposing of surplus municipal personal property and concerns received by our office about the questionable sale of certain City vehicles. Unfortunately, he had “no comment” to our questions, directing us to talk instead with the City Attorney.

Additionally, we made several unsuccessful attempts to contact the City Administrator, who failed to return our telephone calls. Following up with the City Attorney, we were advised that any information sought from either the City Finance Director or the City Administrator would be found in the City’s formal response to our letter – a response that, as made evident herein, we have found unpersuasive.

To conclude, the APA takes strong exception to the City's claim that its "investigation has not revealed any improper sale of City property through deliberate circumvention of the City's surplus asset disposal process." When senior City officials order a subordinate to halt an auction in progress and then purchase the unsold municipal property for themselves, as the APA has substantiated occurred on multiple occasions, the appearance – if not the actuality – of impropriety is undeniable.

* * * * *

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use the knowledge gained during our work to make comments and recommendations that we hope will be useful to the City.

Draft copies of this letter were furnished to the City to provide its management with an opportunity to review and to respond to the comment and recommendation contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the City and its management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this communication is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Audit Staff Working on this Examination:

Craig Kubicek, CPA, CFE – Deputy Auditor

Mason Culver – Auditor-In-Charge

Destini Morales – Auditor II

Kelsey Lutz – Business Manager

Sincerely,



Craig Kubicek, CPA, CFE

Deputy Auditor

Auditor of Public Accounts

Room 2303, State Capitol

Lincoln, NE 68509

Phone (402) 471-3686

craig.kubicek@nebraska.gov

cc. Nebraska Attorney General
Nebraska Accountability and Disclosure Commission
Sarpy County Attorney

CITY OF BELLEVUE
2010 Chevrolet Tahoe K1500 LS SUV Sale and Ownership Transfer Documentation

Attachment A



City of Bellevue
Finance Department
1500 Wall St. • Bellevue, Nebraska • 68005 • 402-293-3000

INVOICE 2/01/2024

To: Jim Ristow

Items Sold:

2010 Chevrolet Tahoe VIN: 1GNUKAE09AR263232 \$5,000.00
Current Mileage 109,976
Sold as is.

Total Invoice \$5,000.00

Please remint to:
City of Bellevue - Finance Department
1500 Wall Street
Bellevue, NE 68005

Marcey Horton
Accounting & Reporting Manager
(402) 293-3063 Direct
(402) 293-3081 Fax
Marcey.Horton@Bellevue.net



CITY OF BELLEVUE
2010 Chevrolet Tahoe K1500 LS SUV Sale and Ownership Transfer Documentation

Attachment A

NEBRASKA
DEPARTMENT OF MOTOR VEHICLES

State of Nebraska
Application for Certificate of Title

1 Vehicle Description						Fee \$19.00
<input type="checkbox"/> Salvage <input type="checkbox"/> Previously Salvaged <input type="checkbox"/> Flood <input type="checkbox"/> Non-Transferable <input type="checkbox"/> Manufacturer Buyback						
Vehicle Identification Number 1GNUKAE09AR263232		Year 2010	Make CHEVROLET	Model TAHOE K1500 TAHOE LS		
Body Style SPORT UTILITY	Color WHITE	GVWR 7,300	# of Passengers 0	Taxi Use <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Limousine Use <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
2 Owner Information						
If more than one owner, do you wish clear rights of survivorship to be transferred to the surviving owner(s) in the event of the death of one owner? <input type="checkbox"/> No (probate will be required to transfer ownership - owner names separated with "And") <input type="checkbox"/> Yes (ownership will transfer to co-owner upon presentation of death certificate - owner names separated with "Or")						
Owner Name or Business Name						
Jim Ristow's father						
Nebraska Driver's License Number	Soc. Sec. Number		Employer Identification Number		Date of Birth	
Second Owner Name or Business Name						<input type="checkbox"/> Check here if spouse of owner 1.
Nebraska Driver's License Number	Soc. Sec. Number		Employer Identification Number		Date of Birth	
Third Owner Name or Business Name						<input type="checkbox"/> Check here if spouse of owner 1 or 2.
Nebraska Driver's License Number	Soc. Sec. Number		Employer Identification Number		Date of Birth	
Transfer on Death Beneficiaries, if applicable:						
If indicated, upon death of last surviving owner, ownership of the vehicle will transfer to listed entities.						
1st TOD			2nd TOD			
Owner's Residential Address, City, State, Zip						
[REDACTED] BELLEVUE NE 68005-6615						
Owner's Mailing Address, City, State, Zip (if different)						
3 Lien Information						
Is there a lien on this vehicle? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, you must complete this section and provide a copy of the lien instrument with this application.						
Primary Lender Name:			Primary Lender ID:			
Primary Lender Address:						
If there is a lien, are you a non-resident requesting a printed title for issuance of a title in your state of residence? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
The undersigned being duly sworn attest and affirm the information provided on this application is true and complete. Use of a false or fictitious name, knowingly making a false statement or concealing a material fact in this application can result in a fine, imprisonment or both and cancellation of your certificate of title. Any purchaser who willfully deceives or misrepresents information relating to sales tax may be found guilty of a Class IV felony.						
Signature, Owner 1			Signature, Owner 2			
[REDACTED]			February 8, 2024			
Signature, Owner 3			Date			
All owners listed above shall sign this Application except in the case where co-owners are spouses, one spouse may sign; where an owner provides proof he/she is handicapped or disabled or is too young to sign, a parent, legal guardian, foster parent or agent may sign; and if transferring from an out-of-state title when ownership is not changing, one owner may sign.						

RV-707 Revised 7/2018

CITY OF BELLEVUE
2010 Chevrolet Tahoe K1500 LS SUV Sale and Ownership Transfer Documentation

Attachment A



Nebraska Sales/Use Tax and Tire Fee Statement
for Motor Vehicle and Trailer Sales

**FORM
6**

PURCHASER'S NAME AND ADDRESS				SELLER'S NAME AND ADDRESS			
Name Jim Ristow's father				Name CITY OF BELLEVUE			
Street or Other Address [REDACTED]				Street or Other Address 210 W MISSION AVE			
City BELLEVUE		State NE		City BELLEVUE		State NE	
Zip Code 68005-6615				Zip Code 68005-0000			
PURCHASED VEHICLE/TRAILER DESCRIPTION							
Make CHEVROLET	Body Type TAHOE K1500	Year 2010	Vehicle Identification Number (VIN) 1GNUKAE09AR263232		Date of Purchase 02/05/2024		
TRADE-IN VEHICLE/TRAILER DESCRIPTION							
Make	Body Type	Year	Vehicle Identification Number (VIN)	License Plate Number	Was trade-in Vehicle being Leased?		
					If Yes, enter 0 on line 2.		

TAX COMPUTATION - Example			
1 Total Sales Price.....	1	5,000.00	
2 Less trade-in allowance.....	2	0.00	
3 Less Manufacturer's rebate assigned to dealer at time of sale.....	3	0.00	
4 Tax base (line 1 minus lines 2 and 3) (if zero or less, enter 0).....	4	5,000.00	
5 Nebraska sales or use tax (line 4 multiplied by rate).....	5	275.00	
6 Local sales or use tax (line 4 multiplied by rate).....	6	75.00	
7 Nebraska and local tax due (line 5 plus line 6).....	7	350.00	
8 Credit for tax properly paid to other state (attach documentation).....	8	0.00	
9 Total Nebraska and local sales or use tax due (line 7 minus line 8).....	9	350.00	
10 Tire Fee (Number of new tires <u>0</u> multiplied by \$1).....	10	0.00	
11 Penalty for late payment.....	11	0.00	
12 Interest for late payment.....	12	0.00	
13 BALANCE DUE (total of lines 9, 10, 11, and 12).....	13	350.00	

**sign
here** ▶

Signature of Seller

Jim Ristow's father

Signature of Purchaser or Agent of Purchaser

02/08/2024
Date

Exemption Section

**sign
here** ▶

Signature of Person Claiming Exemption

02/08/2024
Date

FOR COUNTY USE ONLY

Tax Paid \$ _____ Date Paid _____

Printed by VltToRy - Form gL2011 v. 4

2001 Ford F-550 DRW Super Duty Truck Sale and Ownership Transfer Documentation

Motor Vehicle Bill of Sale

BE IT KNOWN, that for payment in the sum of \$ 7,500, the full receipt of which is acknowledged, the undersigned City Of Bellevue (Seller) hereby sells and transfers to Richard Severson (Buyer), the following described motor vehicle (Vehicle):

Make:	Ford	Model or series:	F Super Duty
Year:	2001	Color:	White
VIN #:	1FDAF57F61EB46543	Style:	Standard cab, dump flat bed
Odometer reading:	94410	Title #:	XXXXXXXXXX

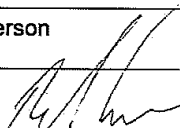
The sale is subject to the following conditions and representations:

Seller acknowledges receipt of \$ 7,500 in full at the time of the title transfer.

Seller certifies to the best of the Seller's knowledge that the odometer reading listed in the vehicle description above reflects the actual mileage of the Vehicle. The Vehicle's odometer was not altered, set back, or disconnected while in the Seller's possession, and the Seller has no knowledge of anyone doing so.

Seller warrants to Buyer that Seller has good and marketable title to said property, full authority to sell and transfer said property. The property is sold free of all liens, encumbrances, liabilities, and adverse claims of every nature and description whatsoever.

Seller has no knowledge of any hidden defects in and to the Vehicle, and believes to the best of the Seller's knowledge that the Vehicle being sold is in good operating condition. Said Vehicle is otherwise sold in "as is" condition and where currently located.

Date signed:	March 13, 2024
Seller:	City Of Bellevue, 1500 Wall Street , Bellevue Nebraska 68005
Buyer:	Richard Severson
In the presence of (Witness):	<u>Signature</u> 
Print name of witness:	Thomas Woodard c/o City Of Bellevue

2001 Ford F-550 DRW Super Duty Truck Sale and Ownership Transfer Documentation

NEBRASKA

DEPARTMENT OF MOTOR VEHICLES

State of Nebraska

Application for Certificate of Title

1 Vehicle Description						Fee \$10.00	
<input type="checkbox"/> Salvage <input type="checkbox"/> Previously Salvaged <input type="checkbox"/> Flood <input type="checkbox"/> Non-Transferable <input type="checkbox"/> Manufacturer Buyback							
Vehicle Identification Number 1FDAF57F61EB46543		Year 2001		Make FORD		Model DRW SUPER DUTY F550	
Body Style CAB AND CHASSIS	Color WHITE	GVWR 17,500	# of Passengers 0	Taxi Use <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Limousine Use <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
2 Owner/Applicant Information (if more than three (3), please attach a second application)							
If more than one owner, do you wish clear rights of survivorship to be transferred to the surviving owner(s) in the event of the death of one owner?							
<input type="checkbox"/> No (probate will be required to transfer ownership - owner names separated with "And") <input type="checkbox"/> Yes (ownership will transfer to co-owner upon presentation of death certificate - owner names separated with "Or")							
Owner Name or Business Name WILLOW SPRINGS RANCH LLC							
Nebraska Driver's License Number		Soc. Sec. Number		Employer Identification Number		Date of Birth	
Second Owner Name or Business Name							
<input type="checkbox"/> Check here if spouse of owner 1.							
Nebraska Driver's License Number		Soc. Sec. Number		Employer Identification Number		Date of Birth	
Third Owner Name or Business Name							
<input type="checkbox"/> Check here if spouse of owner 1 or 2.							
Nebraska Driver's License Number		Soc. Sec. Number		Employer Identification Number		Date of Birth	
Transfer on Death Beneficiaries, if applicable:							
If indicated, upon death of last surviving owner, ownership of the vehicle will transfer to listed entities.							
1st TOD _____				2nd TOD _____			
Owner's Residential Address, City, State, Zip 46722 WILLOW SPRINGS RD BURWELL NE 68823							
Owner's Mailing Address, City, State, Zip (if different)							
3 Lien Information (please attach a second application for secondary lien notations)						Fee \$7.00	
Is there a lien on this vehicle? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, you must complete this section and provide a copy of the lien instrument with this application.							
Primary Lender Name:				Primary Lender ID:			
Primary Lender Address:							
If there is a lien, are you a non-resident requesting a printed title for issuance of a title in your state of residence? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
The undersigned being duly sworn attest and affirm the information provided on this application is true and complete. Use of a false or fictitious name, knowingly making a false statement or concealing a material fact in this application can result in a fine, imprisonment or both and cancellation of your certificate of title. Any purchaser who willfully deceives or misrepresents information relating to sales tax may be found guilty of a Class IV felony.							
Signature, Owner 1 <u>WILLOW SPRINGS RANCH LLC by [Signature]</u>				Signature, Owner 2			
Signature, Owner 3				Date April 5, 2024			
All owners listed above shall sign this Application except in the case where co-owners are spouses, one spouse may sign; where an owner provides proof he/she is handicapped or disabled or is too young to sign, a parent, legal guardian, foster parent or agent may sign; and if transferring from an out-of-state title when ownership is not changing, one owner may sign.							

RV-707 Revised 7/2018

2001 Ford F-550 DRW Super Duty Truck Sale and Ownership Transfer Documentation

NEBRASKA
Good Life, Great Service.
DEPARTMENT OF REVENUENebraska Sales/Use Tax and Tire Fee Statement
for Motor Vehicle and Trailer SalesFORM
6

Purchaser's Name and Address				Seller's Name and Address			
Name WILLOW SPRINGS RANCH LLC				Name CITY OF BELLEVUE			
Street or Other Address 46722 WILLOW SPRINGS RD				Street or Other Address 210 W MISSION AVE			
City BURWELL		State NE		Zip Code 68823		City BELLEVUE	
						State NE	
						Zip Code 68005	
Purchased Vehicle/Trailer Description							
Make FORD		Body Type DRW SUPER DUTY		Year 2001		Vehicle ID Number (VIN) 1FDAF57F61EB46543	
						Date of Purchase 03/13/2024	
Trade-in Vehicle/Trailer Description							
Make		Body Type		Year		Vehicle ID Number (VIN)	
						License Plate Number	
						Was the trade-in vehicle being leased? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, enter -0- on line 2.	
Tax Computation—See Instructions							
1 Total sales price.....						1 7,500.00	
2 Less trade-in allowance.....						2	
3 Less manufacturer's rebate assigned to dealer at time of sale.....						3	
4 Tax base (line 1 minus lines 2 and 3) (if zero or less, enter -0-).....						4	
5 Nebraska sales or use tax (line 4 multiplied by rate).....						5 412.50	
6 Local sales or use tax (line 4 multiplied by rate).....						6 0.00	
7 Total Nebraska and local sales or use tax due (line 5 plus line 6).....						7 412.50	
8 Tire fee (Number of new tires multiplied by \$1).....						8	
9 Penalty for late payment.....						9	
10 Interest for late payment.....						10	
11 Balance due (total of lines 7, 8, 9, and 10).....						11 412.50	

sign
here

Any dealer or seller who willfully prepares a false or fraudulent Nebraska Sales/Use Tax and Tire Fee Statement may be found guilty of a Class IV felony and will, upon conviction, be fined not more than \$10,000, or be imprisoned not more than five years or both. Under penalties of law, I declare that I have examined this statement and it is correct and complete.

Signature of Seller

Signature of Purchaser or Agent of Purchaser

04/05/2024
Date

Nebraska Resale or Exempt Sale Certificate for Motor Vehicle and Trailer Sales

If exempt category 1 through 7 is claimed, requested information must be entered. Only categories 5 and 12 are exempt from the tire fee.

Type of Exemption		Type of Exemption	
<input type="checkbox"/> 1	Purchase by an exempt organization holding a Certificate of Exemption issued by the Nebraska Department of Revenue. Number 05-_____	<input type="checkbox"/> 7	Purchase by a person with a disability with funds contributed by the U.S. Department of Veterans Affairs or the Nebraska Department of Health and Human Services Finance and Support. Enter amount of contribution: \$_____. See instructions for "Purchase of a Motor Vehicle by a Person with a Disability."
<input type="checkbox"/> 2	Vehicle will be used in a common or contract carrier capacity and the purchaser shown on the face of this form holds a current Certificate of Exemption issued by the Nebraska Department of Revenue. Number 05-_____	<input type="checkbox"/> 8	Purchase by a governmental entity not engaged in the business of furnishing gas, water, electricity, or heat.
<input type="checkbox"/> 3	Purchase by a lessor of motor vehicles. Sales tax on the fair market lease payments to be remitted under Nebraska Sales Tax Permit. Lessor's Sales Tax Number 01-_____	<input type="checkbox"/> 9	Purchase of a header trailer, head hauler, header transport, or seed tender trailer that is depreciable agricultural machinery and equipment for use in commercial agriculture. (Refer to the Agricultural Machinery and Equipment Sales Tax Exemption Information Guide.)
<input type="checkbox"/> 4	Purchase under the Lessor's Option and the motor vehicle will be leased to a common or contract carrier who holds a valid Nebraska Certificate of Exemption. Number 05-_____	<input type="checkbox"/> 10	Vehicle is a gift or received by inheritance and tax was previously paid by the donor. A gift is a voluntary transfer without any consideration. The donor paid the tax on the previous transfer. If the person accepting the motor vehicle or trailer as a gift or inheritance assumes a lien, mortgage, or encumbrance, the amount owing shall be subject to sales and use tax. (Documentation required.)
<input type="checkbox"/> 5	Purchase by a Native American Indian residing in Indian country and the vehicle is registered at a location within Indian country in Nebraska. Tax Exemption ID Card Number: _____	<input type="checkbox"/> 11	A transfer of a motor vehicle pursuant to an occasional sale as set out in Nebraska Sales and Use Tax Regulation 1-022.02 through 1-022.04.
<input type="checkbox"/> 6	Vehicle was purchased, licensed, and operated in a state other than Nebraska. Identify state: _____ (Documentation required.)	<input type="checkbox"/> 12	Purchase of a 30-day plate by a nonresident of Nebraska who does not intend to remain in Nebraska more than 30 days from the date of purchase.

sign
here

Signature of Person Claiming Exemption

Date

For County Use Only

\$ _____
Tax Paid_____
Date Paid

2017 Ford F-550 Bucket Truck Sale and Ownership Transfer Documentation



We Influence The World!

5

City of Bellevue
Finance Department
1500 Wall St. • Bellevue, Nebraska • 68005 • 402-293-3000

INVOICE 5/19/2025

OK
5/14/25

To: Rich Severson

Items Sold:

2017 Ford F-550 Bucket Truck
Vin. 1FDUF5HT2HEB14801.

\$25,000.00

Total Invoice

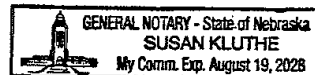
\$ 25,000.00

Please send remittance to:

City of Bellevue – Finance Department
1500 Wall Street
Bellevue, NE 68005

Marcey Horton
Accounting & Reporting Manager
(402) 293-3063 Direct
(402) 293-3081 Fax
Marcey.Horton@Bellevue.net

Susan Kluthe



 R Severson C Severson 9733 FIELDCREST DR OMAHA, NE 68114 (402) 991-4028	1184
	5/22 2025
Pay to the Order of CITY OF BELLEVUE	\$25,000.00
twenty-five thousand & no/100	DOLLARS
First Interstate Bank (855) 342-3400 firstinterstate.com	
For 2017 F550	<i>[Signature]</i>
1184	



CITY OF BELLEVUE
2017 Ford F-550 Bucket Truck Sale and Ownership Transfer Documentation

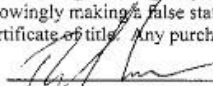
Attachment C

NEBRASKA

DEPARTMENT OF MOTOR VEHICLES

State of Nebraska

Application for Certificate of Title

1 Vehicle Description						Fee \$10.00	
<input type="checkbox"/> Salvage <input type="checkbox"/> Previously Salvaged <input type="checkbox"/> Flood <input type="checkbox"/> Non-Transferable <input type="checkbox"/> Manufacturer Buyback							
Vehicle Identification Number 1FDUF5HT2HEB14801			Year 2017		Make FORD		Model F550 SUPER
Body Style CAB AND CHASSIS		Color WHITE		GVWR 19,500		# of Passengers 0	
				Taxi Use <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Limousine Use <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
2 Owner/Applicant Information (if more than three (3), please attach a second application)							
If more than one owner, do you wish clear rights of survivorship to be transferred to the surviving owner(s) in the event of the death of one owner?							
<input type="checkbox"/> No (probate will be required to transfer ownership - owner names separated with "And") <input checked="" type="checkbox"/> Yes (ownership will transfer to co-owner upon presentation of death certificate - owner names separated with "Or")							
Owner Name or Business Name							
SEVERSON, RICHARD D							
Nebraska Driver's License Number		Soc. Sec. Number		Employer Identification Number		Date of Birth	
[REDACTED]		[REDACTED]		[REDACTED]		[REDACTED]	
Second Owner Name or Business Name							
<input type="checkbox"/> Check here if spouse of owner 1.							
Rich Severson's wife							
Nebraska Driver's License Number		Soc. Sec. Number		Employer Identification Number		Date of Birth	
[REDACTED]		[REDACTED]		[REDACTED]		[REDACTED]	
Third Owner Name or Business Name							
<input type="checkbox"/> Check here if spouse of owner 1 or 2.							
Nebraska Driver's License Number		Soc. Sec. Number		Employer Identification Number		Date of Birth	
[REDACTED]		[REDACTED]		[REDACTED]		[REDACTED]	
Transfer on Death Beneficiaries, if applicable:							
If indicated, upon death of last surviving owner, ownership of the vehicle will transfer to listed entities.							
1st TOD _____				2nd TOD _____			
Owner's Residential Address, City, State, Zip							
[REDACTED] OMAHA NE 68114-4932							
Owner's Mailing Address, City, State, Zip (if different)							
3 Lien Information (please attach a second application for secondary lien notations)						Fee \$7.00	
Is there a lien on this vehicle? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, you must complete this section and provide a copy of the lien instrument with this application.							
Primary Lender Name:				Primary Lender ID:			
Primary Lender Address:							
If there is a lien, are you a non-resident requesting a printed title for issuance of a title in your state of residence? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
The undersigned being duly sworn attest and affirm the information provided on this application is true and complete. Use of a false or fictitious name, knowingly making a false statement or concealing a material fact in this application can result in a fine, imprisonment or both and cancellation of your certificate of title. Any purchaser who willfully deceives or misrepresents information relating to sales tax may be found guilty of a Class IV felony.							
Signature, Owner 1 				Signature, Owner 2 July 7, 2025			
Signature, Owner 3				Date			
All owners listed above shall sign this Application except in the case where co-owners are spouses, one spouse may sign; where an owner provides proof he/she is handicapped or disabled or is too young to sign, a parent, legal guardian, foster parent or agent may sign; and if transferring from an out-of-state title when ownership is not changing, one owner may sign.							

RV-767 Revised 7/2018

CITY OF BELLEVUE
2017 Ford F-550 Bucket Truck Sale and Ownership Transfer Documentation

Attachment C



Nebraska Sales/Use Tax and Tire Fee Statement
for Motor Vehicle and Trailer Sales

FORM
6

PURCHASER'S NAME AND ADDRESS				SELLER'S NAME AND ADDRESS			
Name RICHARD D SEVERSON				Name CITY OF BELLEVUE			
Street or Other Address [REDACTED]				Street or Other Address 210 W MISSION AVE			
City OMAHA		State NE		City BELLEVUE		State NE	
		Zip Code 68114-4932				Zip Code 68005-0000	
PURCHASED VEHICLE/TRAILER DESCRIPTION							
Make FORD	Body Type F550 SUPER	Year 2017	Vehicle Identification Number (VIN) 1FDUF5HT2HEB14801		Date of Purchase 05/19/2025		
TRADE-IN VEHICLE/TRAILER DESCRIPTION							
Make	Body Type	Year	Vehicle Identification Number (VIN)	License Plate Number	Was trade-in Vehicle being Leased?		

TAX COMPUTATION — See Instructions		
1 Total Sales Price.....	1	25,000.00
2 Less trade-in allowance.....	2	0.00
3 Less Manufacturer's rebate assigned to dealer at time of sale.....	3	0.00
4 Tax base (line 1 minus lines 2 and 3) (if zero or less, enter 0).....	4	25,000.00
5 Nebraska sales or use tax (line 4 multiplied by rate).....	5	1,375.00
6 Local sales or use tax (line 4 multiplied by rate).....	6	0.00
7 Nebraska and local tax due (line 5 plus line 6).....	7	1,375.00
8 Credit for tax properly paid to other state (attach documentation).....	8	0.00
9 Total Nebraska and local sales or use tax due (line 7 minus line 8).....	9	1,375.00
10 Tire Fee (Number of new tires <u>0</u> multiplied by \$1).....	10	0.00
11 Penalty for late payment.....	11	5.00
12 Interest for late payment.....	12	5.73
13 BALANCE DUE (total of lines 9, 10, 11, and 12).....	13	1,385.73

Any dealer or seller who willfully prepares a false or fraudulent Nebraska Sales/Use Tax and Tire Fee Statement may be found guilty of a Class IV felony and shall, upon conviction, be fined not more than \$10,000, or be imprisoned not more than 5 years or both. Under penalties of law, I declare that I have examined this statement and it is correct and complete.

**sign
here** ▶

Signature of Seller

Signature of Purchaser or Agent of Purchaser

07/07/2025
Date

Exemption Section

Any purchaser or agent who completes this exemption certificate for any purchase which is not exempt under the Nebraska Revenue Act, as amended, will in addition to any tax, interest, or penalty otherwise imposed, be subject to a penalty of \$100 or ten times the tax, whichever amount is larger. Under penalties of law, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is correct and complete.

**sign
here** ▶

Signature of Person Claiming Exemption

07/07/2025
Date

FOR COUNTY USE ONLY

Tax Paid \$ _____ Date Paid _____

Printed by VicToRy - Form GL0511 v. 4

CITY OF BELLEVUE
1996 GMC Sierra C2500 Pickup Truck Sale and Ownership Transfer Documentation

Attachment D



City of Bellevue
Finance Department
1500 Wall St. • Bellevue, Nebraska • 68005 • 402-293-3000

INVOICE 12/19/2024

To: Tom Woodard

Items Sold:

1996 GMC VIN: 1GTGC24R0TE527571	\$1,000.00
Current Mileage - Exempt	
Sold as is.	

Total Invoice	\$1,000.00
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Please remint to:
City of Bellevue – Finance Department
1500 Wall Street
Bellevue, NE 68005

Marcey Horton
Accounting & Reporting Manager
(402) 293-3063 Direct
(402) 293-3081 Fax
Marcey.Horton@Bellevue.net

A handwritten signature in black ink, appearing to read "Tom Woodard", is written over a faint circular stamp.



CITY OF BELLEVUE
1996 GMC Sierra C2500 Pickup Truck Sale and Ownership Transfer Documentation

Attachment D

NEBRASKA DEPARTMENT OF MOTOR VEHICLES		State of Nebraska Application for Certificate of Title	
1 Vehicle Description		Fee \$10.00	
<input type="checkbox"/> Salvage <input type="checkbox"/> Previously Salvaged <input type="checkbox"/> Flood <input type="checkbox"/> Non-Transferable <input type="checkbox"/> Manufacturer Buyback			
Vehicle Identification Number 1GTGC24R0TE527571		Year 1996	Make GMC
Model SIERRA C2500			
Body Style PICKUP	Color WHITE	GVWR 8,600	# of Passengers 0
Taxi Use <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Limousine Use <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
2 Owner/Applicant Information (if more than three (3), please attach a second application)			
If more than one owner, do you wish clear rights of survivorship to be transferred to the surviving owner(s) in the event of the death of one owner? <input type="checkbox"/> No (probate will be required to transfer ownership - owner names separated with "And") <input checked="" type="checkbox"/> Yes (ownership will transfer to co-owner upon presentation of death certificate - owner names separated with "Or")			
Owner Name or Business Name WOODARD, THOMAS A SR			
Nebraska Driver's License Number	Soc. Sec. Number	Employer Identification Number	Date of Birth
Second Owner Name or Business Name			
Tom Woodard's wife			
Nebraska Driver's License Number	Soc. Sec. Number	Employer Identification Number	Date of Birth
Third Owner Name or Business Name			
Nebraska Driver's License Number	Soc. Sec. Number	Employer Identification Number	Date of Birth
Transfer on Death Beneficiaries, if applicable: If indicated, upon death of last surviving owner, ownership of the vehicle will transfer to listed entities.			
1st TOD		2nd TOD	
Owner's Residential Address, City, State, Zip UNION NE 68455-2313			
Owner's Mailing Address, City, State, Zip (if different)			
3 Lien Information (please attach a second application for secondary lien notations)		Fee \$7.00	
Is there a lien on this vehicle? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, you must complete this section and provide a copy of the lien instrument with this application.			
Primary Lender Name:		Primary Lender ID:	
Primary Lender Address:			
If there is a lien, are you a non-resident requesting a printed title for issuance of a title in your state of residence? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
The undersigned being duly sworn attest and affirm the information provided on this application is true and complete. Use of a false or fictitious name, knowingly making a false statement or concealing a material fact in this application can result in a fine, imprisonment or both and cancellation of your certificate of title. Any purchaser who willfully deceives or misrepresents information relating to sales tax may be found guilty of a Class IV felony.			
Signature, Owner 1		Signature, Owner 2	
		December 19, 2024	
Signature, Owner 3		Date	
All owners listed above shall sign this Application except in the case where co-owners are spouses, one spouse may sign; where an owner provides proof he/she is handicapped or disabled or is too young to sign, a parent, legal guardian, foster parent or agent may sign; and if transferring from an out-of-state title when ownership is not changing, one owner may sign.			
RV-707 Revised 7/2018			

CITY OF BELLEVUE
2022 Polaris Sportsman 450 ATV Sale Documentation

Attachment E



City of Bellevue
Finance Department
1500 Wall St. • Bellevue, Nebraska • 68005 • 402-293-3000

INVOICE - BILL OF SALE
9/26/25

To: Kurt Stroehrer

Items Sold:

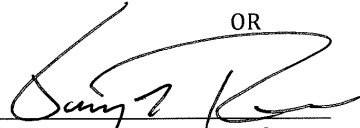
2022 Polaris 450- VIN 4XASEE508NA144680	\$ 1,000.00
Sales Tax - 7%	70.00
Total Invoice	<u>\$ 1,070.00</u>

Please send remittance to:
City of Bellevue - Finance Department
1500 Wall Street
Bellevue, NE 68005

Marcey Horton
Accounting & Reporting Manager
(402) 293-3063 Direct
(402) 293-3081 Fax
Marcey.Horton@Bellevue.net

Approval of Sale by Finance Director

Date

OR

Approval of Sale by City Administrator

9-29-25
Date

