

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

GARY D. LUHN,)	Case No. 97R-51
)	
Appellant,)	
)	
vs.)	FINDINGS AND ORDERS
)	(STIPULATION AS TO VALUE)
HALL COUNTY BOARD)	
OF EQUALIZATION,)	
)	
Appellee.)	

THIS CAUSE comes on for hearing before the Nebraska Tax Equalization and Review Commission on the 15th day of June, 1998. Based upon the Notice of Appeal filed by Appellant, the Answer filed by Appellee, the Offer to Confess Judgment, and the Acceptance of the Offer to Confess Judgment filed by the Parties, the Commission finds and determines as follows:

I.

That pursuant to Neb. Rev. Stat. §77-5007 (Reissue 1996), the Commission has jurisdiction over the Parties hereto and over the subject matter of this Appeal.

II.

That the subject matter of this Appeal is the assessed value of certain real property for tax year 1997, which real property is legally described in the Petition.

III.

That on the 1st day of August, 1997, the Appellee determined that the real property which is the subject matter of this appeal had an value for purpose of taxation in the amount of \$83,894

IV.

That on the 14th day of August, 1997, the Appellant filed a Notice of Appeal, alleging that the assessed value of the subject property was excessive. Appellant therefore requested that the Commission grant the Appellant relief by finding and determining the assessed value of the subject property for tax year 1997 to be no more than \$52,635.

V.

That on the 12th day of May, 1998, the Appellee offered to confess judgment in part, which offer, if accepted would result in a total assessed value for purposes of taxation in the amount of \$77,114 for tax year 1997.

VI.

That the Appellant accepted the stipulation as evidenced by the signature of the Appellant which appears on the face of the Acceptance of the Offer to Confess Judgment.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the order of the Hall County Board of Equalization which set the assessed value of the subject property for tax year 1997, is hereby vacated and set aside.
2. That the Offer to Confess Judgment is hereby approved.

3. That the subject property legally described as the E ½ of the NE 1/4, except 4.36 acres dedicated to a cemetery, all in Section 26, Township 12, Range 12 West of the 6th P. M., Hall County, Nebraska, shall be valued for purposes of taxation for tax year 1997, as follows:

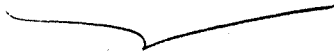
Land	\$77,114
Improvements	\$ -0-
Total	\$77,114

4. That this decision, if no appeal is filed, shall be certified within thirty days to the Hall County Treasurer, and the Hall County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).
5. That this Order shall not be used or construed as a determination of the assessed value of the subject property in any other proceeding pertaining to the valuation of the subject property for any tax year other than tax year 1997.
6. That each party is to bear its own costs in this matter.


IT IS SO ORDERED.

Dated this 15th day of June, 1998.






Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner