

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

GOOD SAMARITAN HOSPITAL,)
KEARNEY, NEBRASKA,)
)
Appellant,)
)
v.)
)
BUFFALO COUNTY BOARD)
OF EQUALIZATION,)
)
Appellee.)

Case No. 96E-5

DOCKET ENTRY

The Commission called the above-captioned case for hearing on the merits in the City of Grand Island, Hall County, Nebraska, on the 17th day of July, 1997, pursuant to a Notice of Hearing issued the 3rd day of July, 1997.

Appellant appeared personally. Appellee appeared through counsel. During the hearing, the Commission took judicial notice of certain information, and each of the parties was allowed to present evidence. Thereafter the parties rested, and the Commission heard closing statements from the parties.

Neb. Rev. Stat. §77-5018 (Reissue 1996, as amended by LB 397 (1997 Session)), requires that every final decision and order entered by the Commission which is adverse to a party be stated in writing or on the record and be accompanied by findings of fact and conclusions of law.

The Commission, after hearing the evidence, receiving the exhibits and hearing argument, entered its Findings of Fact, Conclusions of Law, and entered a final order on the merits of the

above-captioned case. All Commissioners participated in determining Findings of Fact, Conclusions of Law and the resulting Order, which were in substance as follows:

FINDINGS OF FACT

From the record, the Commission found and determined as follows:

- I. That Appellant is the owner of record of certain real estate as described in the petition in this case.
- II. That Appellant timely filed a protest of the assessed value of its property for tax year 1996.
- III. That Appellant thereafter timely filed an appeal of that decision to the Tax Equalization and Review Commission.
- IV. That the lessee of the subject property was previously determined by the Commission to be a qualified exempt entity. *Rhyme & Reason Community Day Care v. Buffalo Co. Bd. of Equalization*, Comm. Case No. 96E-12.
- V. That the owner of the subject property is an exempt entity for the purposes of real estate taxation for tax year 1996, as determined by Appellee in Exhibit 1 of the Report of the Pre-Hearing Conference.
- VI. That the examples given in the Rules and Regulations of the Property Tax Division of the Department of Revenue specifically address the facts of the instant case. Title 316, Nebraska Administrative Code, Reg. 42-006, §006.03A.
- VII. That pursuant to these Regulations, the subject property should be exempt from property taxation for tax year 1996.

- VIII. That the subject property was exempted from property taxation for tax years 1993 through 1995.
- IX. That there has been no change in use or ownership of the subject property for tax year 1996.
- X. That the denial of the exemption of the subject property for tax year 1996 is not supported by the evidence.
- XI. That evidence has been adduced to establish that the decision of the Appellee was unreasonable or arbitrary.

CONCLUSIONS OF LAW

- I. That based on the record before the Commission, the Commission must, and hereby does, conclude as a matter of law that the decision of the Buffalo County Board of Equalization which denied the exemption of the subject property for tax year 1996 was both unreasonable and arbitrary.
- II. That therefore the decision of the Buffalo County Board of Equalization must be reversed.

ORDER

- I. That the order of the Buffalo County Board of Equalization denying the exemption for the subject property is reversed.
- II. That this decision, if no appeal is filed, shall be certified within thirty days to the Buffalo County Treasurer, and the Buffalo County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).

III. That Buffalo County is ordered to reimburse the Appellant for the filing fee paid in the amount of \$25.00.

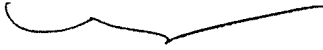
IV. That each party is ordered to bear any of its other costs incurred in this matter.

IT IS SO ORDERED.

Dated this 21st day of July, 1997.

SEAL





Mark P. Reynolds, Chairman