

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

WENDELL D. NELSON,)	Case No. 01R-112
)	
Appellant,)	
)	
v.)	FINDINGS AND ORDERS
)	(STIPULATION)
SAUNDERS COUNTY BOARD)	
OF EQUALIZATION,)	
)	
Appellee.)	

THIS CAUSE comes on for hearing before the Nebraska Tax Equalization and Review Commission on the 1st day of November, 2001. Based upon the Notice of Appeal filed by Appellant and the Stipulation filed by the Parties, the Commission finds and determines as follows:

I.

That pursuant to Neb. Rev. Stat. §77-5007 (2000 Cum. Supp., as amended by 2001 Neb. Laws L.B. 170, §20), 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 2001, which real property is legally described in the appeal.

III.

That on the 24th day of July, 2001, the Appellee determined that the real property which is the subject matter of this appeal had a value for purpose of taxation in the amount of \$215,540.00.

IV.

That on the 27th day of August, 2001, 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 2001 to be no more than \$176,000.00.

V.

That on or about the 31st day of October, 2001, the Parties filed a Stipulation, which would result in a total assessed value for purposes of taxation in the amount of \$178,000.00 for tax year 2001.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the order of the County Board of Equalization of Saunders County, Nebraska, which set the assessed value of the subject property for tax year 2001, is hereby vacated and set aside.
2. That the Parties' Stipulation is hereby approved.
3. That the subject property legally described as Lot 14, Bull Run Subdivision Phase II, County of Saunders, State of Nebraska, shall be valued for purposes of taxation for tax year 2001, as follows:

Land	\$ 28,110
Improvements	\$149,890
Total	\$178,000


4. That this decision, if no appeal is filed, shall be certified within thirty days to the Saunders County Treasurer, and the Saunders County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2000 Cum. Supp., as amended by 2001 Neb. Laws L.B. 465, §8).
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 2001.
6. That each party is to bear its own costs in this matter.

IT IS SO ORDERED.

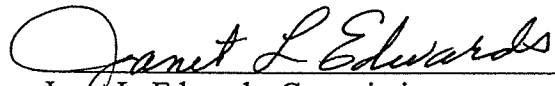
DATED this 1st day of November, 2001.




Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner