

BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION

DENNIS R. HURLBERT AND CAROLYN K. )  
HURLBERT, )

Case No. 99R-93

Appellant, )

vs. )

FINDINGS AND ORDERS

VALLEY COUNTY BOARD OF )  
EQUALIZATION, )

Appellee. )

THIS CAUSE come on for hearing before the Nebraska Tax Equalization and Review Commission on the 3rd day of February, 2000. Based upon the Notice of Appeal filed by Appellant, the Stipulation, submitted 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 assess value of certain real property for tax year 1999, which real property is legally described in the Petition.

III.

That on the 13<sup>th</sup> day of July 1999, 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 \$66,215.00.

IV.

That on the 23<sup>rd</sup> day of August, 1999, 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 1999 to be no more than \$56,760.00.

V.

That on the 28th day of January, 1999, the parties entered into written Stipulation which would result in a total assessed value for purposes of taxation in the amount of \$60,000.00.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the order of the County Board of Equalization of Valley County, Nebraska, which set the assessed value of the subject property for tax year 1999, is hereby vacated and set aside.

2. That the Stipulation of the parties is hereby approved.

3. That the subject legally described as Lot 5, Block 3, West Ridge Second Addition to Ord, Valley County, Nebraska, shall be valued for purposes of taxation for tax year 1999, as follows:

Land	\$ 6,100.00
Buildings	\$53,900.00
Total	\$60,000.00

4. That this decision, if no appeal is filed, shall be certified within thirty days to the Valley County Treasurer, and the Valley 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 1999.

