

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

CONAGRA, INC., )  
 )  
 Plaintiff, )  
 )  
 vs. )  
 )  
 DAKOTA COUNTY BOARD OF )  
 EQUALIZATION, )  
 )  
 Defendant. )

CASE NO. 96R-30

JUDGMENT

THIS CAUSE being before the Commission on the 6<sup>th</sup> day of <sup>February</sup>~~January~~, 1997, and based upon the petition of the plaintiff, the answer of the defendant, and an affidavit and stipulation submitted by the attorney for plaintiff and the attorney for the defendant for confession of judgment, the Commission finds as follows:

I.

The Commission having jurisdiction over the parties hereto, and over the subject matter of this cause of action, finds generally for the plaintiff on the allegations contained in the petition and under the confession of judgment.

II.

On January 1, 1996, the plaintiff was the owner of the following real property referenced as parcel #0703-33-0-10995-000-0018:

See Exhibit "A" attached.

III.

The County Assessor of Dakota County, Nebraska, originally assessed the above-described real property for tax year 1996 as follows:

<u>Value of Land</u>	<u>Value of Improvements</u>	<u>Total Assessed Value</u>
\$386,473	\$9,114,727	\$9,414,235

IV.

The Board of Equalization of Dakota County, Nebraska, subsequently adjusted the assessed value of the above-described real property for tax year 1996 as follows:

<u>Value of Land</u>	<u>Value of Improvements</u>	<u>Total Assessed Value</u>
\$386,473	\$9,027,762	\$9,414,235

V.

Subsequent to the action by the Board of Equalization of Dakota County, Nebraska, the County Assessor has made a re-appraisal of the real estate and has determined, as evidenced by the affidavit and stipulation filed in this cause, that the original appraisal and subsequent valuation upon such action were excessive and that the real estate as so valued was for more than the actual value of said real estate.

VI.

In the re-appraisal of the real estate, as evidenced by the affidavit and stipulation, the Dakota County Assessor has determined that the actual value of the above-described real property for tax purposes for the year 1996 is as follows:

<u>Value of Land</u>	<u>Value of Improvements</u>	<u>Total Assessed Value</u>
\$386,473	\$7,113,527	\$7,500,000

WHEREFORE, IT IS ORDERED, ADJUDGED AND DECREED that the action of the Board of Equalization of Dakota County, Nebraska, is hereby vacated and set aside; and that the valuation for tax purposes for the above-described real property (parcel #0703-33-0-10995-000-0018) for the year 1996 is hereby set as follows:

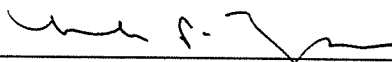
<u>Value of Land</u>	<u>Value of Improvements</u>	<u>Total Assessed Value</u>
\$386,473	\$7,113,527	\$7,500,000

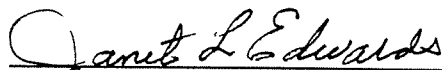
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this Judgment shall be certified by the Commission to the County Clerk, County Assessor, and County Treasurer of Dakota County, Nebraska, and that those county offices shall correct the valuation of said property in accordance with the holdings of this Judgment.

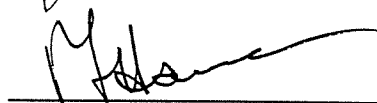
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that all of the taxes on the value of said land and improvements in excess of the amounts listed above are hereby cancelled, and the Dakota County Treasurer (and all related political subdivisions) is hereby ordered to refund to the plaintiff herein any and all excess taxes paid, in accordance with this Judgment.

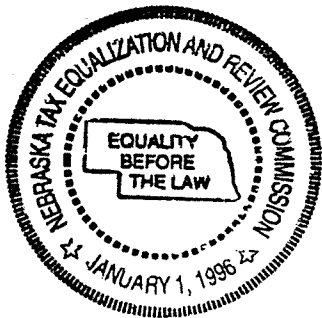
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that defendant is to pay the costs of this action, with complete record waived.

BY THE COMMISSION:

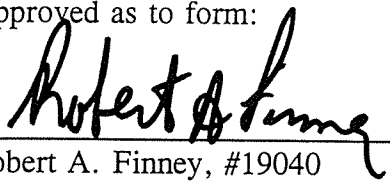
  
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 Mark P. Reynolds, Chairperson

  
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 Janet L. Edwards, Commissioner

  
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 Robert L. Hans, Commissioner

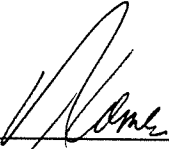


Approved as to form:



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Robert A. Finney, #19040  
Dakota County Attorney  
P.O. Box 117  
Dakota City, Nebraska 68731



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Ronald L. Comes, #17009  
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222 South Fifteenth Street  
Omaha, Nebraska 68102  
(402) 341-3070

EXHIBIT "A"

Lot H--DeWalt's Subdivision and the Southeast quarter of the Southwest quarter except tract beginning at the Southeast corner, West 450 feet, North 775 feet, West 100 feet, North 200 feet, East 550 feet, South 975 feet to the point of beginning, all being in Section 33, Township 29 North, Range 9 East, Dakota County, Nebraska; consisting of approximately 32.86 acres.