

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

MAX R. GARWOOD and)
GRETCHEN L. GARWOOD)

Case No. 98R74

Appellant,)

vs.)

**FINDINGS AND ORDERS
(CONFESSION OF JUDGEMENT)**

BOX BUTTE COUNTY BOARD)
OF EQUALIZATION,)

Appellee.)

THIS CAUSE comes on for hearing before the Nebraska Tax Equalization and Review Commission on the 16th day of September, 1999. Based upon the Stipulation filed by Appellant and Appellee, 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 1998, which real property is legally described as Lot 2, Block 2, Second Addition to Miller Heights to the City of Alliance, Box Butte County, Nebraska, according to the recorded plat thereof, and more commonly known as 520 Flack, Alliance, NE 69301.

III.

That on the 24 day of July, 1998, 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 \$28.078.

IV.

That on the 21 day of August, 1998, 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 1998 to be no more than \$23,329.

V.

That on the 13 day of September, 1999, the Appellee offered to confess judgement in part, which offer, if accepted would result in a total assessed value for purposes of taxation in the amount of \$25,895.02 for tax year 1998.

VI.

That on the 15 day of September, 1999, the Appellant accepted the Appellee's offer to confess judgement in part in the amount of \$2,182.98 less than the initial valuation of 28,078, for a 1998 valuation of 25,895.02, as evidenced by Appellant's signature on the Stipulation, which has been filed with the Commission.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the order of the County Board of Equalization of Box Butte County, Nebraska, which set the assessed value of the subject property for tax year 1998, is hereby vacated and set aside.
2. That the Appellee's Offer to Confess Judgement in Part is hereby approved.
3. That the subject property legally described as Lot 2, Block 2, Second Addition to Miller Heights to the City of Alliance, Box Butte County, Nebraska, according to the recorded plat thereof, and more commonly known as 520 Flack Ave., Alliance, NE 69301, shall be valued for purposes of taxation for tax year 1998, as follows:

Land	\$7500.00
Improvements	\$18,395.02
Total	\$25895.02

4. That this decision, if no appeal is filed, shall be certified within thirty days to the Box Butte County Treasurer, and the Box Butte 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 1998.
6. That each party is to bear its own costs in this matter.

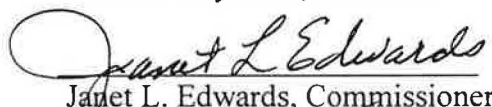
IT IS SO ORDERED.

DATED this 16th day of September, 1999.

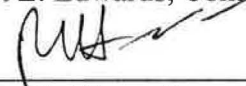




Mark P. Reynolds, Chairman

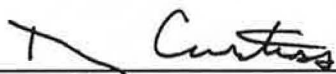


Janet L. Edwards, Commissioner

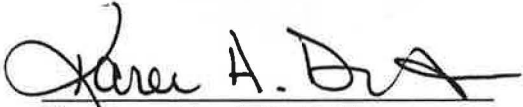


Robert L. Hans, Commissioner

APPROVED AS TO FORM AND CONTENT:



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