

BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION

BIRENDA B. SINGH and ASHA SINGH,)

Case No. 96R-36

Appellant,)

vs.)

FINDINGS OF FACT
AND CONCLUSIONS OF LAW

LANCASTER COUNTY BOARD OF
EQUALIZATION,)

Appellee.)

NOW this matter comes before the Commission on this 27th
day of January, 1997, on appellee's Motion to Confess
Judgment. The Commission, being duly advised in the premises,
FINDS, ORDERS, ADJUDGES AND DECREES AS FOLLOWS:

1. That the Commission has jurisdiction over the parties and the subject matter hereto.
2. That at all times pertinent hereto the appellants were the owners of and were responsible for the payment of taxes on the property described as follows:

Williamsburg Village, Block 6 Lot 9, Lincoln,
Nebraska, commonly known as 3911 Lynchburg
Court. Parcel number 16-18-413-009-000.
Alternate key 1725798.

3. That for the 1996 tax year the appellee set the value of the appellants' property for tax purposes at \$260,163.
4. That appellants perfected the instant appeal alleging that the value set by the appellee for the subject property for the 1996 tax year was too high.
5. That on the 27th day of January, 1997, the appellee, pursuant Neb. Rev. Stat. § 77-1510.01 (1995 Supp.) and Chapter 5, section 002.02, filed a motion seeking approval to

confess judgment and containing an offer to confess judgment at a value of \$241,200 for the 1996 tax year, each party to pay its own costs.

6. That on the 27th day of January, 1997, appellants filed herein a written acceptance of appellee's offer to confess to judgment.

7. That appellee's Motion to Confess Judgment should be and hereby is granted.

8. That the action of the appellee, Lancaster County Board of Equalization setting the value of appellants' property at \$260,163 for the 1996 tax year is hereby vacated and set aside.

9. That the value of appellants' property for the 1996 tax year is hereby set at \$241,200, which value represents land value of \$27,000 and an improvement value of \$214,200.

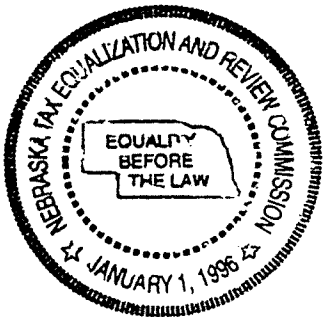
10. That this decision shall be certified to the Lancaster County Clerk, the Lancaster County Assessor, and the Lancaster County Treasurer, and said officials are hereby directed to correct the tax records of Lancaster County to reflect the values established herein.

11. That each party shall pay its own costs herein.

DATED this 27th day of January, 1997.

BY THE COMMISSION:

[Signature]
Chairman



APPROVED AS TO FORM:

Birenda B. Singh
BIRENDA B. SINGH

Asha Singh
ASHA SINGH

Appellants
3911 Lynchburg Court
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