

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

RANDY S. MROCZEK,)
)
Appellant,)
)
v.)
)
LINCOLN COUNTY BOARD)
OF EQUALIZATION,)
)
Appellee.)

Case No. 99R-10

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

THIS CAUSE comes on for hearing before the Nebraska Tax Equalization and Review Commission on the 18th day of May, 2000. Based upon the Notice of Appeal filed by Appellant, the Offer to Confess Judgment in Part filed by Appellee, the Affidavit and Stipulation submitted by the Appellee, and the Appellant's Acceptance of the Offer to Confess Judgment in Part, the Commission finds and determines as follows:

I.

That pursuant to Neb. Rev. Stat. §77-5007 (1999 Supp.), 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 1999, which real property is legally described in the appeal.

III.

That on the 6th 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 \$43,655.00.

IV.

That on the 29th day of July, 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 \$20,000.00.

V.

That on the 15th day of May, 2000, the Appellee offered to confess judgment in part, which offer, if accepted would result in a total assessed value for purposes of taxation in the amount of \$28,655.00 for tax year 1999.

VI.

That on the 15th day of May, 2000, the Appellant accepted the Appellee's offer to confess judgment in part in the amount of \$28,655.00, as evidenced by Appellant's signature on the Acceptance Agreement, which has been filed with the Commission.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

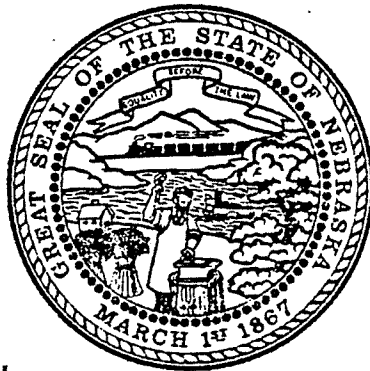
1. That the order of the County Board of Equalization of Lincoln County, Nebraska, which set the assessed value of the subject property for tax year 1999, is hereby vacated and set aside.
2. That the Appellee's Offer to Confess Judgment in Part is hereby approved.
3. That the subject property legally described as Frontier Resort Lot #6, Lake Maloney, Lincoln County, Nebraska, shall be valued for purposes of taxation for tax year 1999, as follows:

Land	\$ —
Improvements	\$ 28,655.00
Total	\$ 28,655.00

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

IT IS SO ORDERED.

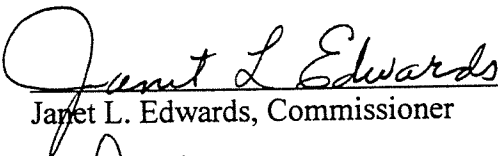
DATED this 18th day of May, 2000.



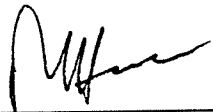
Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner