

BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION

CHEYENNE COUNTY HOSPITAL)
ASSOCIATION, INC.,)
)
Appellant)
)
v.)
)
CHEYENNE COUNTY BOARD)
OF EQUALIZATION)
Appellee.)

Case No. 01E-1
FINDINGS OF FACT AND
CONCLUSIONS OF LAW

THIS CAUSE comes before the Nebraska Tax Equalization and Review Commission on the 18 day of May, 2001, and based upon the Notice of Appeal filed by the Appellant, the Offer to Confess Judgment, and the Appellant's Acceptance of the Offer to Confess Judgment, the Commission finds as follows:

I.

Pursuant to § 77-5007 of the Nebraska Revised Statutes (Reissue of 1996), the Commission has jurisdiction over the parties hereto and over the subject matter of this appeal.

II.

On January 10, 2001, the Cheyenne County Assessor denied Appellant's Exemption Application for the subject property, to wit: Unit E, Martin Medical Building; Lot 1, Block 1, Sidney Hospital Replat to Sidney, Cheyenne County, Nebraska.

III.

Appellant requested a Hearing before the Cheyenne County Board of Equalization. The Board had a hearing on February 20, 2001 and denied Appellant's Exemption Application.

IV.

On March 19, 2001, Appellant filed a Notice of Appeal with the Tax Equalization and Review Commission, wherein they allege that they are entitled to tax exemption on the subject property.

V.

At a meeting before the Cheyenne County Board of Equalization on April 16, 2001, the Board offered to Confess Judgment, with parties to bear their respective costs. A typewritten offer was hand-delivered to counsel for the Appellant on May 11, 2001.

VI.

On May 11, 2001, Appellant accepted Appellee's Offer to Confess Judgment, as evidence by the signature of its legal representative on the attached Acceptance.

VII.

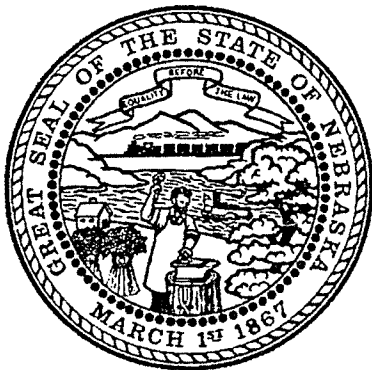
On , May 18 , 2001, the Tax Equalization of Review Commission entered an order approving the Appellee's Offer to Confess Judgment.

WHEREFORE, IT IS ORDERED, ADJUDGED AND DECREED:

1. The decision of the Cheyenne County Board of Equalization on February 20, 2001, wherein the tax exemption application for the subject property was denied is hereby vacated and set aside; and that the Appellee's Offer to Confess Judgment is hereby approved.
2. The Commission shall certify its Decision to the Cheyenne County Clerk, Cheyenne County Assessor, and Cheyenne County Treasurer, with the directions that these county officers modify their records to indicate that Appellant's Exemption Application for the subject properties is approved.
3. Neither the Appellee's Offer to Confess Judgment, the Appellant's Acceptance of Appellee's Offer to Confess Judgment, this Opinion, or any document related to this appeal shall be used or construed as an admission by either the Appellant or the Appellee as to the tax exemption eligibility of the subject real estate in any other proceeding pertaining to tax exempt eligibility of real estate for subsequent tax years; and
4. Each party shall pay its own respective costs.

DATED this 18th day of May, 2001.

BY THE COMMISSION:



Chairman/Commissioner

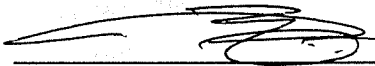
APPROVED AS TO FORM:



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