

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

PAPILLION-LAVISTA PUBLIC)
SCHOOLS,)
)
Appellant,)
)
v.)
)
SARPY COUNTY BOARD OF)
EQUALIZATION,)
)
and)
)
MERCY CRESTVIEW VILLAGE,)
)
Appellees.)

Case No. 96E-25

DOCKET ENTRY

The Commission called the above-captioned case for hearing on the merits in the City of Papillion, Sarpy County, Nebraska, on the 22nd day of September, 1997, pursuant to a Notice of Hearing issued the 2nd day of September, 1997.

Mr. Steven D. Coleman, Assistant Superintendent of Papillion-LaVista Public Schools, appeared on behalf of Appellant. Appellee Sarpy County Board of Equalization appeared through counsel, Ms. Tamra Walz, Deputy Sarpy County Attorney. Appellee Mercy Crestview Village appeared through counsel, Mr. Jerry M. Slusky, and Ms. Shaun James, a third year law student at Creighton University School of Law. During the hearing, the Commission took judicial notice of certain information, and heard evidence from the Appellant. Thereafter both Appellees joined in moving for summary judgment.

Neb. Rev. Stat. §77-5018 (Reissue 1996, as amended by LB 397 (1997 Session)), requires that every final decision and order entered by the Commission which is adverse to a

party be stated in writing or on the record and be accompanied by findings of fact and conclusions of law. The Commission, after hearing the evidence, entered its decision on the record. Commissioners Hans and Reynolds participated in determining the Findings of Fact, Conclusions of Law and the resulting Order, which were in substance as follows:

FINDINGS OF FACT

From the record, the Commission found and determined as follows:

- I. That Appellee Mercy Crestview Village is the owner of record of certain real estate as described in the petition in the instant case.
- II. That Appellant timely filed an appeal challenging the decision of Appellee Sarpy County Board of Equalization to grant an exemption from taxation to the subject property for tax year 1996.
- III. That no evidence has been adduced to establish that the decision of Appellee Sarpy County Board of Equalization was unreasonable or arbitrary.

CONCLUSIONS OF LAW

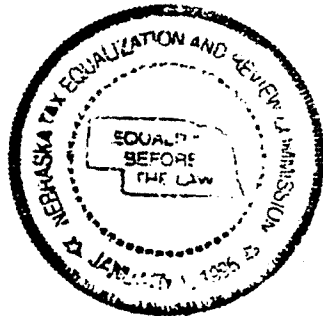
- I. That based on the record before the Commission, the Commission must, and hereby does, conclude as a matter of law that the decision of the Sarpy County Board of Equalization which granted the exemption for tax year 1996 was neither unreasonable nor arbitrary.
- II. That therefore the decision of the Sarpy County Board of Equalization must be affirmed.

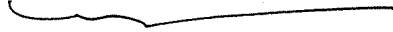
ORDER

- I. That the decision of the Sarpy County Board of Equalization which exempted the subject property from real property taxation for tax year 1996 is affirmed.
- II. That this decision, if no appeal is filed, shall be certified within thirty days to the Sarpy County Treasurer, and the Sarpy County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).
- III. That each party is to bear its own costs in this matter.

Dated this 26th day of September, 1997.

SEAL





Mark P. Reynolds, Chairman