

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

JOHN C. STARNES,)
)
 Appellant,)
)
 v.)
)
 SAUNDERS COUNTY BOARD)
 OF EQUALIZATION,)
)
 Appellee.)

Case No. 01R-89

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

THIS CAUSE comes on for hearing before the Nebraska Tax Equalization and Review Commission on the 23rd day of October, 2001. Based upon the Notice of Appeal filed by Appellant, and the joint Stipulation filed by the Parties, the Commission finds and determines as follows:

I.

That pursuant to Neb. Rev. Stat. §77-5007 (2000 Cum. Supp., as amended by 2001 Neb. Laws L.B. 170, §20), 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 2001, which real property is legally described in the appeal.

III.

That on the 24th day of July, 2001, 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 \$178,490.00.

IV.

That on the 22nd day of August, 2001, 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 2001 to be no more than \$114,376.00

V.

That on or about the 18th day of October, 2001, the Parties filed a joint Stipulation, which would result in a total assessed value for purposes of taxation in the amount of \$118,070.00 for tax year 2001.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

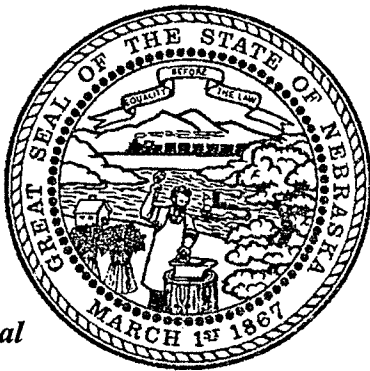
1. That the order of the County Board of Equalization of Saunders County, Nebraska, which set the assessed value of the subject property for tax year 2001, is hereby vacated and set aside.
2. That the Parties' joint Stipulation is hereby approved.
3. That the subject property legally described as 4.43 acres in South ½, 22-13-9, County of Saunders, State of Nebraska, shall be valued for purposes of taxation for tax year 2001, as follows:

Land	\$ 18,400.00
Improvements	\$ 99,670.00
Total	\$118,070.00

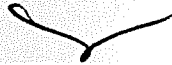
4. That this decision, if no appeal is filed, shall be certified within thirty days to the Saunders County Treasurer, and the Saunders County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2000 Cum. Supp., as amended by 2001 Neb. Laws L.B. 465, §8).
5. That this Order shall not be used or construed 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 2001.
6. That each party is to bear its own costs in this matter.

IT IS SO ORDERED.

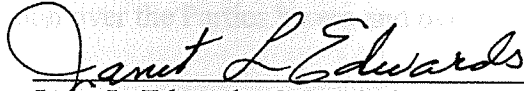
DATED this 23rd day of October, 2001.



Seal



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner