

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

NUCOR STEEL. )

Appellant. )

v. )

STANTON COUNTY BOARD  
OF EQUALIZATION. )

Appellee. )

Case No. 98C-42

Case No. 98C-43

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

**THIS CAUSE** comes on for hearing before the Nebraska Tax Equalization and Review Commission on the 31st day of January, 2000. Based upon the Notice of Appeal filed by Appellant, the Stipulation for Settlement filed by the parties, and the Stipulation of Valuation filed by the parties, the Commission finds and determines as follows:

**I.**

That pursuant to Neb. Rev. Stat. §77-5007 (Reissue 1996), the Commission has jurisdiction over the Parties hereto and over the subject matter of these Appeals.

**II.**

That the subject matter of these Appeals is the assessed value of certain real properties for tax year 1998, which real properties are legally described in the appeal.

**III.**

That on the 21st day of July, 1998, the Appellee determined that the real properties which are the subject matter of these appeals had a value for purpose of taxation in the amount of \$586,180.00 for Case No. 98C-42, and the amount of \$2,303,455.00 for Case No. 98C-43.

**IV.**

That on the 20th day of August, 1998, the Appellant filed a Notice of Appeal, alleging that the assessed value of the subject properties was excessive. Appellant therefore requested that the Commission grant the Appellant relief by finding and determining the assessed value of the subject properties for tax year 1998 to be no more than \$148,440.00 for Case No. 98C-42, and no more than \$8,537,830.00 for Case No. 98C-43.

**V.**

That on the 2nd day of December, 1999, the parties entered into a Stipulation for Settlement.

**VI.**

That on the 4th day of January, 2000, the parties entered into a Stipulation of Valuation in the amount of \$273,700.00 for Case No. 98C-42, and the amount of \$17,511,950.00 for Case No. 98C-43, as evidenced by the Stipulation for Valuation, which has been filed with the Commission.

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the orders of the County Board of Equalization of Stanton County, Nebraska, which set the assessed values of the subject property for tax year 1998, are hereby vacated and set aside.
2. That the parties' Stipulation of Valuation is hereby approved.

3. That the subject property legally described in Case No. 98C-42 shall be valued for purposes of taxation for tax year 1998 as follows:

Land	\$ 108,210.00
Improvements	\$ 165,490.00
Total	\$ 273,700.00

4. That the subject property legally described in Case No. 98C-43 shall be valued for purposes of taxation for tax year 1998 as follows:

Land	\$ 167,840.00
Improvements	\$ 17,344,110.00
Total	\$ 17,511,950.00

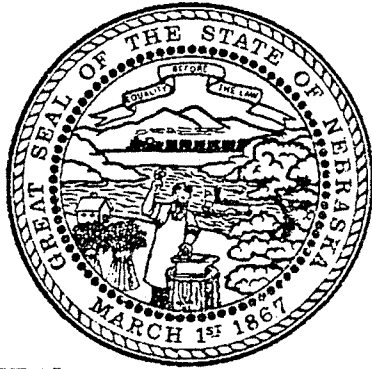
4. That this decision, if no appeal is filed, shall be certified within thirty days to the Stanton County Treasurer, and the Stanton County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).

5. That this Order shall not be used or construed as a determination of the assessed value of the subject properties in any other proceeding pertaining to the valuation of the subject properties for any tax year other than tax year 1998.


6. That each party is to bear its own costs in this matter.

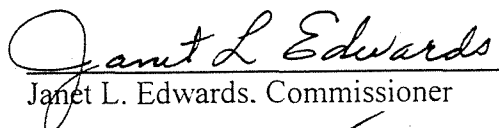
**IT IS SO ORDERED.**

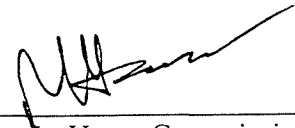
DATED this 31st day of January, 2000.



SEAL

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner