

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

MARIANNE YOST,)	
)	
Appellant,)	CASE NO. 97R-58
)	
vs.)	
)	
DODGE COUNTY BOARD OF)	FINDINGS AND ORDERS
EQUALIZATION,)	(STIPULATED VALUE)
)	
Appellee.)	
)	

THIS CAUSE comes on for hearing before the Nebraska Tax Equalization and Review Commission on the 29th day of June, 1998. Based upon the Notice of Appeal filed by Appellant, the Answer filed by Appellee, and the Joint Stipulation 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 this Appeal.

II.

That the subject matter of this Appeal is the assessed value of certain real property for tax year 1997, which real property is legally described in the Petition.

III.

That on the 22nd day of July, 1997, the Appellee determined that the real property which is the subject matter of this appeal had an assessed value for the purpose of taxation in the amount of \$159,375.

IV.

That on the 15th day of June, 1997, 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 1997 to be no more than \$148,500.

V.

That on the 15th day of June, 1998, the parties filed a stipulation with the Commission, which stipulation, if accepted, would result in a total assessed value for purposes of taxation in the amount of \$148,500 for tax year 1997.

VI.

That the Appellant accepted the stipulation as evidenced by the signature of the Appellant which appears on the face of the stipulation.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the order of the Dodge County Board of Equalization which set the assessed value of the subject property for tax year 1997, at \$159,375 is hereby vacated and set aside.
2. That the stipulation is hereby approved.

3. That the subject property legally described as the E 44' of Lot 17, and the W 51' of Lot 18 of Block 12, of E and S 6th Addition to the City of Fremont, Dodge County, Nebraska, shall be valued for purposes of taxation for tax year 1997, as follows:

Land	\$ 20,120
Improvements	\$128,380
Total	\$148,500

4. That this decision, if no appeal is filed, shall be certified within thirty days to the Dodge County Treasurer, and the Dodge 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 1997.
6. That each party is to bear its own costs in this matter.

IT IS SO ORDERED.

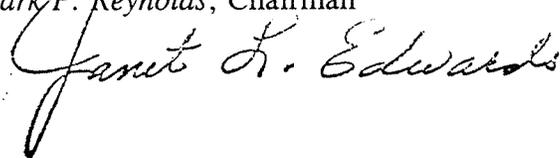
Dated this 29th day of June, 1998.



SEAL



Mark P. Reynolds, Chairman



Janet L. Edwards, Commissioner



Robert L. Hans, Commissioner