

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Prairie Haven,
Appellant,

v.

Dakota County Board of Equalization,
Appellee.

Case No: 17E 0032

**ORDER AFFIRMING THE DECISION OF
THE DAKOTA COUNTY BOARD OF
EQUALIZATION AND SETTING
TAXABLE VALUE**

**THE COMMISSION, BEING FULLY INFORMED IN THE PREMISES, FINDS
AND DETERMINES AS FOLLOWS:**

1. Pursuant to Neb. Rev. Stat. §§ 77-5007 and 77-5017, the Commission has jurisdiction over the parties hereto and over the subject matter of this appeal.
2. The issue presented in this appeal is whether certain real property, legally described as LOT 9 & TRACT B TEMPLETON ESTATES 1ST FILING, Parcel Number 220048614 (the Subject Property), is exempt from taxation for tax year 2017.
3. The Dakota County Board of Equalization determined that the Subject Property was not exempt from taxation for tax year 2017.
4. Appellant appealed this determination on March 29, 2017.
5. The Dakota County Board of Equalization offered to confess judgment on July 12, 2019. That offer, if accepted by the Appellant, would result in the Subject Property being placed on the tax roll with a taxable value for the Subject Property of \$546,070 for tax year 2017, consisting of an improvement value of \$446,770 and a land value of \$99,300.
6. Appellant accepted the Dakota County Board of Equalization's Offer to Confess Judgment on or about July 17, 2019.
7. The Commission construes the offer to confess judgment and acceptance thereof as a joint stipulation by the parties that (1) the Subject Property was not exempt from taxation for tax year 2017; and (2) the taxable value of the Subject Property should be \$546,070.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. The Dakota County Board of Equalization's Confession of Judgment is hereby approved.
2. The order of the Dakota County Board of Equalization, which found that the Subject Property was not exempt from taxation, is affirmed.
3. The taxable value of the Subject Property for tax year 2017 shall be as follows:

Land	\$ 99,300
<u>Improvements</u>	<u>\$446,770</u>
Total	\$546,070

4. This decision, if no appeal is filed, shall be certified within thirty days to the Dakota County Treasurer, and the Dakota County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (Reissue 2018).
5. Any request for relief by any party not specifically granted by this order is denied.
6. This order shall not be used or construed as a determination of the exemption status or 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 2017.
7. Each party is to bear its own costs in this matter.

SIGNED AND SEALED: July 24, 2019

SEAL

Robert W. Hotz, Commissioner

James D. Kuhn, Commissioner

Steven A. Keetle, Commissioner