

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

Brad & Mary Moser,
Appellants,

v.

Lancaster County Board of
Equalization,
Appellees.

Case Nos: 18A 0224 & 19A
0127; 18A 0203, 18A 0204, 19A
0086, 19A 0120, 19A 0121, 19A
0122, 19A 0123, 19A 0124, 19A
0125, 19A 0126, 19A 0128, 20A
0223, 20A 0224, 20A 0225, 20A
0226, 20A 0227, 20A 0228, 20A
0229, 20A 0230 & 20A 0231

Decision and Order on Remand

The Nebraska Tax Equalization and Review Commission (“the Commission”) finds and determines as follows:

FINDINGS OF FACT

1. The Nebraska Supreme Court issued its Opinion in the cases captioned *Lancaster Cty. Bd. of Equal. v. Moser*, S-21-0774 on October 28, 2022.
2. The Court thereafter issued its Mandate on November 18, 2022. The Mandate specifically directed that the Commission shall “proceed to enter judgment in conformity with the judgment and opinion of this court.” See Attached.
3. The judgment and opinion referred to in the Mandate concludes: “we reverse TERC’s decision to the extent it ordered that the irrigated cropland on Mary’s Farm be valued as dryland cropland for the 2018 and 2019 tax years, and we remand the matter with directions to affirm the County Board’s assessments on parcel 02-36-400-001-000 for both tax years.” *Lancaster Cty. Bd. of Equal. v. Moser*, 312 Neb. 757, 779, ___ N.W.2d ___ (2022). This Order was applicable only to the two appeals of the Commission found in Case Nos. 18A 0224 & 19A 0127.

4. The Commission, pursuant to the Mandate and Opinion, therefore concludes the part of the Commission's August 24, 2021, Decision and Order ordering the irrigated cropland on the Subject Property to be valued as dryland cropland for the 2018 and 2019 tax years, to which the Court's October 28, 2022, Opinion and November 18, 2022 Mandate are applicable, is vacated and of no force and effect.
5. The remainder of the Commission's August 24, 2021, Decision and Order, to which the Court's Opinion and Mandate are not applicable, remain in force.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED:

1. The decisions of the Lancaster County Board of Equalization determining the value of the Subject Properties for tax years 2018, 2019, and 2020 are affirmed.
2. In order to comply with the Court's Mandate, and in order to certify as final orders the Commission's Decisions and Orders that were not appealed, the following assessed values are herein ordered by the Commission.
3. The assessed value of the Subject Property (Parcel ID: 02-36-400-001-000) in Case No. 18A 0224 for tax year 2018 is:

| | |
|--------------|-------------------|
| Total | \$ 598,900 |
|--------------|-------------------|
4. The assessed value of the Subject Property (Parcel ID: 02-36-400-001-000) in Case No. 19A 0127 for tax year 2019 is:

| | |
|--------------|-------------------|
| Total | \$ 570,300 |
|--------------|-------------------|
5. The assessed value of the Subject Property (Parcel ID: 01-14-400-004-000) in Case No. 18A 0203 for tax year 2018 is:

| | |
|--------------|-------------------|
| Total | \$ 284,900 |
|--------------|-------------------|
6. The assessed value of the Subject Property (Parcel ID: 01-14-400-001-000) in Case No. 18A 0204 for tax year 2018 is:

| | |
|--------------|-------------------|
| Total | \$ 296,100 |
|--------------|-------------------|

7. The assessed value of the Subject Property (Parcel ID: 08-18-400-004-000) in Case No. 19A 0086 for tax year 2019 is:
Total \$ 528,100
8. The assessed value of the Subject Property (Parcel ID: 07-18-200-002-000) in Case No. 19A 0120 for tax year 2019 is:
Total \$ 252,300
9. The assessed value of the Subject Property (Parcel ID: 01-01-300-002-000) in Case No. 19A 0121 for tax year 2019 is:
Total \$ 874,700
10. The assessed value of the Subject Property (Parcel ID: 07-06-100-003-000) in Case No. 19A 0122 for tax year 2019 is:
Total \$ 686,900
11. The assessed value of the Subject Property (Parcel ID: 07-17-400-006-000) in Case No. 19A 0123 for tax year 2019 is:
Total \$ 605,700
12. The assessed value of the Subject Property (Parcel ID: 01-24-300-002-000) in Case No. 19A 0124 for tax year 2019 is:
Total \$ 407,500
13. The assessed value of the Subject Property (Parcel ID: 01-14-400-001-000) in Case No. 19A 0125 for tax year 2019 is:
Total \$ 275,000
14. The assessed value of the Subject Property (Parcel ID: 01-14-400-004-000) in Case No. 19A 0126 for tax year 2019 is:
Total \$ 266,500
15. The assessed value of the Subject Property (Parcel ID: 08-18-200-001-000) in Case No. 19A 0128 for tax year 2019 is:
Total \$ 511,500
16. The assessed value of the Subject Property (Parcel ID: 07-06-100-003-000) in Case No. 20A 0223 for tax year 2020 is:
Total \$ 686,300
17. The assessed value of the Subject Property (Parcel ID: 01-24-300-002-000) in Case No. 20A 0224 for tax year 2020 is:
Total \$ 372,500

