

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

THE HOMEMAKERS, INC.,)	
)	
Appellant,)	CASE NO. 03C-96
)	
vs.)	
)	FINDINGS AND ORDERS
DOUGLAS COUNTY BOARD OF)	ON REMAND
EQUALIZATION,)	
)	
Appellee.)	

The Nebraska Tax Equalization and Review Commission ("the Commission"), being fully advised in the premises, finds and determines as follows:

**I.
FINDINGS OF FACT**

1. The Nebraska Court of Appeals filed its decision in *The Homemakers, Inc. v. Douglas County Board of Equalization*, No. A-05-872 (Not Designated for Permanent Publication) ("the Opinion") on May 2, 2006.
2. The Opinion states "[w]e conclude that Homemakers has shown by clear and convincing evidence that the valuation of the property at issue for the tax year 2003 is \$1,500,000. We remand the matter to TERC with directions that it direct the Assessor to set the valuation of the property at such amount for the tax year 2003, upon which amount taxes for such year shall be determined and paid." The Opinion at p. 12.

3. The Court of Appeals issued the Mandate in Case No. A-05-872 on June 30, 2006. A copy of the Mandate is attached hereto and incorporated herein by reference as Exhibit "A".
4. The Mandate directs that the Commission ". . . shall, without delay, proceed to enter judgment in conformity with the judgment and opinion of this court."

**II.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that:

1. The Douglas County Board of Equalization's Order setting the subject property's 2003 assessed value is vacated and reversed.
2. The Taxpayer's real property legally described as Lots 1 and 2, Regency 1st Addition Replat 2, City of Omaha, Douglas County, Nebraska, more commonly known as 9909 Fieldcrest Drive, shall be valued as follows for tax year 2003, as determined by the Court of Appeals:

Total	\$1,500,000
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3. A copy of this Order shall be served on the Douglas County Treasurer, and the Douglas County Assessor, pursuant to Neb. Rev. Stat. §77-5016(7) (2005 Supp.)

4. A copy of this order shall also be served on the Parties to this appeal.

IT IS SO ORDERED.

Dated this 10th day of July, 2006

Robert L. Hans, Commissioner

Susan S. Lore, Commissioner

William C. Warnes, Commissioner

SEAL

Wm. R. Wickersham, Commissioner