

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

DARNALL RANCH, INC.,	)	
	)	
Appellant,	)	CASE NOS. 05A-224, 05A-225, 05A-226,
	)	05A-227, 05A-228, 05A-229
vs.	)	
	)	
BANNER COUNTY BOARD OF	)	FINDINGS AND ORDER
EQUALIZATION,	)	DETERMINING VALUE
	)	ON REMAND
Appellee.	)	
	)	

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

**FINDINGS OF FACT**

1. The Nebraska Supreme Court issued its decision in the cases captioned *Darnall Ranch, Inc. v. Banner County Board of Equalization*, S-09-1246 through S-09-1251, 280 Neb. 655, on October 1, 2010.
2. The Court thereafter issued its Mandates on December 3, 2010. The Mandates specifically directs 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:  
“Because TERC lacks jurisdiction over these appeals, we reverse TERC’s decisions, vacate the decisions of the Board and void the 2005 valuations of DRI’s properties.” *Supra*, at 659.
4. The Commission, after reviewing the complete record in the above captioned cases and the orders issued by the Commission regarding the subject properties for tax year 2004

concludes that the value of these parcels should be adjusted to the assessed values after final Commission action for tax year 2004.

**ORDER**

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

1. The Commission does hereby determine the value of the Appellant's real property for tax year 2005 as follows:

Case No 05A-224

Agricultural land	<u>\$193,673.00</u>
Total	<u>\$193,673.00</u>

Case No 05A-225

Agricultural land	\$184,124.00
Home Site	\$ 5,000.00
Residence	\$ 51,200.00
Other Improvements	<u>\$ 1,064.00</u>
Total	<u>\$241,388.00</u>

Case No 05A-226

Agricultural land	<u>\$ 92,758.00</u>
Total	<u>\$ 92,758.00</u>

Case No 05A-227

Agricultural Land	\$ 96,030.00
Home Sites	\$ 8,400.00

Residences	\$179,658.00
Farm Site	\$ 2,350.00
Outbuildings	<u>\$ 12,195.00</u>
Total	<u>\$298,633.00</u>

Case No 05A-228

Agricultural Land	\$ 28,055.00
Home Site	\$ 5,000.00
Residence	\$ 71,893.00
Total	<u>\$104,948.00</u>

Case No 05A-229

Agricultural Land	\$ 10,974.00
Farm Site	\$ 2,700.00
Home Site	\$ 5,000.00
Residence	\$ 12,169.00
Outbuildings	<u>\$ 4,000.00</u>
Total	<u>\$ 34,843.00</u>

2. This decision shall be certified to the Banner County Treasurer, and the Banner County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2010 Cum. Supp).
3. Any request for relief, by any party, which is not specifically provided for by this order is denied.
4. The costs of these appeals are assessed as set forth in the Mandates of the Supreme Court attached to this order.

5. This decision shall only be applicable to tax year 2005.

**Signed and Sealed.** December 27, 2010.

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Wm. R. Wickersham, Commissioner

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Nancy J. Salmon, Commissioner

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William C. Warnes, Commissioner

**SEAL**