## BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

NebCo Intermodal, Inc, Appellant,

v.

Sarpy County Board of Equalization, Appellee

Case No: 08C-021, 08C-022, 08C-023, 09C-053, 09C-054, and 09C-055

Amended
Decision and Order Determining Value on
Remand
(Correction of Certification)

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

## FINDINGS OF FACT

- The Nebraska Court of Appeals issued its Opinion in the cases captioned *Nebco Intermodal, Inc., v Sarpy County Board of Equalization*, A-11-0121 through A-11-0124.
   On December 19, 2011.
- 2. The Court thereafter issued its Mandates on January 24, 2012. The Mandates specifically direct 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 Mandates concludes: "[T]his matter is hereby remanded to TERC, which is ordered to incorporate the parties' stipulation into its decision." Opinion at 2.
- 4. The Commission, based on the Mandates and Opinion, therefore concludes that the value of the properties which are the subject of these appeals for tax years 2008 and 2009 are:

08C-021 & 09C-055: \$272,750.00 08C-022 & 09C-053: \$242,345.00 08C-023 & 09C-054: \$210,750.00

## **ORDER**

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

1. The Commission does hereby determine the value of the Appellant's real property for tax years 2008 and 2009 are as follows:

	Case	e No: 08C-021	
	Total:	\$272,750.00	
	Case	e No. 08C-022	
	Total:	\$242,345.00	
	Case	e No. 08C-023	
	Total:	\$210.750.00	
	Case	e No. 09C-053	
	Total:	\$242,345.00	
	Case	e No. 09C-054	
	Total:	\$210.750.00	
	Case	e No. 09C-055	
	Total:	\$272,750.00	
2.	This decision shall be certified to the Sa	rpy County Treasurer, and the Sarpy County	
	Assessor, pursuant to Neb. Rev. Stat. §7	7-5018 (2011 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 Nebraska Court		
	of Appeals attached to this order.		
5.	This decision shall only be applicable to tax years 2008 and 2009.		
C:	d and Shalad January 20, 2012		
Signed	ed and Sealed, January 30, 2012.		
	Thomas D	Thomas D. Freimuth, Commissioner	
	Robert W	Hotz, Commissioner	
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	nancy J. S	Salmon, Commissioner	