

IV.

That on the 21st day of June, 2002, the Appellants filed their "Property Valuation Protest" alleging that the valuation was excessive, and requesting a valuation of \$42,000.00.

V.

That the Appellee, by their order dated July 12, 2002, denied the protest of the Appellants.

VI.

That on the 8th day of August, 2002, the Appellants filed their notice of appeal with the Tax Equalization and Review Commission setting forth various assignments of error regarding the decision of the Board of Equalization.

VII.

That the Appellee filed its answer, and the Appellants have filed a reply to that answer.

VIII.

That by the filed stipulation of the parties, the Appellants have accepted the Appellee's offer to confess judgment upon the condition that the offer and its acceptance are without prejudice to the rights of either party regarding valuation and assessment of the same subject property for subsequent years.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the order of the County Board of Equalization of Dawes County, Nebraska, which set the assessed value of the subject property for the tax year 2002 is hereby vacated and set aside.

2. That the Appellee's offer to confess judgment and the acceptance of that offer by Appellants, is hereby approved along with the stipulation and the agreement of the parties, and

including the agreement that the offer and its acceptance are without prejudice to either party's rights regarding the same property and subject matter in any subsequent year.

3. That the subject property which is legally described as:

Township 29 North, Range 51 West of the 6th P.M., Dawes County:

Section 32: That part of the NE¹/₄ West of the road containing 21 acres, more or less (parcel 1G)

in Dawes County, Nebraska, shall be valued for purposes of taxation for the tax year 2002, as follows:

Land	- \$42,000.00
Buildings	- \$ 0.00
Total Value	- \$42,000.00

4. That this decision, if no appeal is filed, shall be certified within thirty days to the Dawes County Treasurer and the Dawes County Assessor, pursuant to NEB.REV.STAT. §77-1511.

5. That this order shall not be used or construed as a determination of the assessed value of the subject property in any other proceeding pertaining to the valuation of the subject property for any tax year other than the tax year 2002.

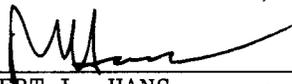
6. That each party is to bear its own costs in this matter.

IT IS SO ORDERED.

DATED this 4th day of April, 2003.




MARK P. REYNOLDS, Chairman


ROBERT L. HANS, Commissioner


SUSAN S. LORE, Commissioner

3 WILLIAM R. WICKERSHAM, Commissioner