

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

DANNY L. PITTMAN,)	
)	
Appellant,)	Case No 06E-006
)	
v.)	FINDINGS AND ORDERS
)	(Confession of Judgment)
SARPY COUNTY BOARD OF)	
EQUALIZATION, and)	
PAPILLION GUN CLUB,)	
)	
Appellee.)	

**THE COMMISSION, BEING FULLY INFORMED IN THE PREMISES, FINDS
AND DETERMINES AS FOLLOWS:**

1. Pursuant to Neb. Rev. Stats. §§77-5007 and 77-5016 (2007 Supp.), the Commission has jurisdiction over the parties hereto and over the subject matter of this appeal.
2. The Commission may only determine the taxable value of a property in an appeal of exemption status if the parties stipulate to such taxable value. Neb. Rev. Stat. §77-5016 (10) (2007 Supp.)
3. The subject matter of this appeal is the exemption status of certain real property for tax year 2006, which real property is legally described in the appeal.
4. The Sarpy County Board of Equalization partially granted the exemption application for the subject property for tax year 2006.
5. Appellant appealed on May 31, 2006, alleging that the subject property should be denied exempt status for tax year 2006.

6. The Sarpy County Board of Equalization filed a letter with the Commission on October 27, 2006, indicating that they would not be appearing in this matter.
7. The remaining Parties to this appeal, the Sarpy County Assessor and the Papillion Gun Club, filed a Stipulation in the above captioned matter that would result in the denial of exemption status for the subject property for tax year 2006, and that the subject property be valued at \$75,000.00, for tax year 2006.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

1. The Stipulation of the Sarpy County Assessor and the Papillion Gun Club is hereby approved.
2. The order of the Sarpy County Board of Equalization, which granted, in part, the application for exempt status for the subject property for tax year 2006, is hereby vacated and set aside.
3. The subject property, legally described as Tax Lots 18 B & 19B, 27-13-12, Sarpy County, Nebraska, shall be placed on the tax rolls of Sarpy County for tax year 2006 at 100% of value as stipulated to by the parties:

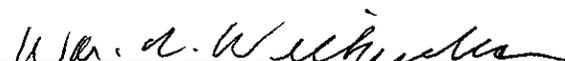
Total Value: \$ 75,000

4. This decision, if no appeal is filed, shall be certified within thirty days to the Sarpy County Treasurer, and the Sarpy County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2007 Supp.).

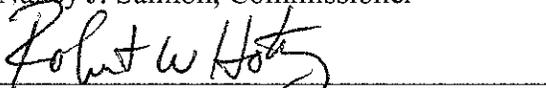
5. Any request for relief by any party not specifically granted by this order is denied.
6. This Order shall not be used or construed as a determination of the assessed value on exemption status of the subject property in any other proceeding pertaining to the valuation of the subject property for any tax year other than tax year 2006.
7. Each Party is to bear its own costs in this matter.

SIGNED AND SEALED February 13, 2008.




Wm. R. Wickersham, Commissioner


Nancy J. Salmon, Commissioner


Robert W. Hotz, Commissioner

SEAL

APPEALS FROM DECISIONS OF THE COMMISSION MUST SATISFY THE REQUIREMENTS OF NEB. REV. STAT. §77-5019 (CUM. SUPP. 2006), OTHER PROVISIONS OF NEBRASKA STATUTES, AND COURT RULES.