

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

FORT CALHOUN BAPTIST CHURCH,)	
)	
Appellant,)	CASE NO. 07E-005
)	
vs.)	FINDINGS AND ORDERS
)	ON REMAND
WASHINGTON COUNTY BOARD OF)	
EQUALIZATION,)	
)	
Appellee.)	

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

1. The Supreme Court of the State of Nebraska (“the Supreme Court”) filed its decision in *Fort Calhoun Baptist Church. v. Washington County Board of Equalization, No. S-08-0108* (“the Opinion”) on January 23, 2009.
2. The Opinion states “. . . TERC’s order is reversed and the cause is remanded to TERC with directions to instruct the Board to grant a 100-percent exemption on the Church’s property.” *The Opinion*, at p. 8.
3. The Supreme Court issued a Mandate (“the Mandate”) on February 4, 2009. 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:

1. That the decision of the Washington County Board of Equalization finding the property to be taxable is vacated and reversed.
2. The subject property shall therefore be removed from the tax rolls of Washington County for tax year 2007.
3. That a copy of this Order shall be served on the Washington County Treasurer, and the Washington County Assessor, pursuant to Neb. Rev. Stat. §77-5016(7) (2007 Supp.).
4. That a copy of this Order shall also be served on the Parties.

IT IS SO ORDERED.

Dated: February 9, 2009.

Robert W. Hotz, Commissioner

Nancy J. Salmon, Commissioner

Wm. R. Wickersham, Commissioner

William C. Warnes, Commissioner

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