

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

Ladd D. Krings,  
Appellant,

v.

Garfield County Board of Equalization,  
Appellee.

Case No: 10A 087 & 10A 088

Decision and Order on Remand

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

**FINDINGS OF FACT**

1. The Nebraska Supreme Court issued its Opinion in the case captioned *Krings. v. Garfield Cty. Bd. of Equal*, S-12-623 on July 26, 2013 (The Opinion).<sup>1</sup>
2. The Court thereafter issued its Mandate on August 13, 2013. The Mandate 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: “We therefore reverse the portion of TERC’s order in paragraph 2 in which it equalized the value of Krings’ nonagricultural, nonhorticultural property with the value of agricultural and horticultural property. We further reverse that portion of TERC’s order in paragraph 1 in which it vacated and reversed the value of nonagricultural, nonhorticultural property as decided by the Board.” Opinion at p. 8.
4. The judgment and opinion referred to in the Mandate concludes: “TERC erred when it equalized the value of Krings’ nonagricultural, nonhorticultural land with the value of agricultural and horticultural land in the county. We therefore reverse those portions of the order in which TERC reversed the Board’s valuation regarding Krings’ nonagricultural, nonhorticultural property and performed such equalization.” Opinion at p. 8.
5. The judgment and opinion referred to in the Mandate also concludes: “when TERC undertook the task of equalizing the portion of Kings’ land which is agricultural and

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<sup>1</sup> 286 Neb. 352 (2013)

horticultural with agricultural and horticultural land in the county, the approach was authorized. Opinion at p. 8.

6. The Commission, based on the Mandate and Opinion, therefore concludes that portions of section V of the Tax Equalization and Review Commission's Order issued on June 11, 2012, which equalized the value of Krings' nonagricultural, nonhorticultural land with the value of agricultural and horticultural land in the county, should be vacated and reversed.
7. The Commission, based on the Mandate and Opinion, therefore concludes that Section VI of the Tax Equalization and Review Commission's order issued June 11, 2012, should be vacated and reversed.
8. The Commission, based on the Mandate and Opinion, therefore concludes that paragraphs 1 and 2 of section VII of the Tax Equalization and Review Commission's order issued June 11, 2012, should be vacated and reversed.
9. Based on the evidence presented at the hearing and the Mandate and Opinion, the Commission finds that there is competent evidence to rebut the presumption that the County Board faithfully performed its duties and had sufficient competent evidence to make its determination.
10. The Commission finds that in Case No. 01A-087 there is not clear and convincing evidence that the determination of value by the County Board was arbitrary or unreasonable.
11. The Commission finds that in Case No. 10A-088 there is clear and convincing evidence that the determination of value by the County Board was arbitrary or unreasonable in that a portion of the Subject Property which was agricultural and horticultural land was valued at 75% of actual value while all other agricultural and horticultural land in the county was valued at 70% of actual value.<sup>2</sup>

## **ORDER**

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

1. The Decision of the Garfield County Board of Equalization determining the value of the Subject Properties for tax year 2010 in Case No. 10A-087 is affirmed.

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<sup>2</sup> See, E5:6. 1.5 acres of the Subject Property classified as agricultural and horticultural land valued at 75% of actual value is equalized to 70% of actual value

2. The Decision of the Garfield County Board of Equalization determining the value of the Subject Properties for tax year 2010 in Case No. 10A-088 is affirmed in part and reversed in part.
3. That the taxable value of the Subject property for tax year 2010 is:
  - In Case No. 10A-087: \$ 39,895
  - In Case No. 10A-088: \$258,805
4. All other provisions of the Order entered on June 11, 2012, which are not modified by this order remain in force and effect.

Signed and Sealed, January 7, 2014.

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Thomas D. Freimuth, Commissioner

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Robert W. Hotz, Commissioner

SEAL

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Nancy J. Salmon, Commissioner