

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Kim Conroy, Tax Commissioner & Ruth Sorenson, Property Tax Administrator, Appellants,

v.

Keith County Board of Equalization & Central Nebraska Public Power and Irrigation District, Appellees.

Case Nos: 11E-005 – 11E-017

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 cases captioned *Conroy v. Keith Cty. Bd. of Equal*, S-13-0277 on May 23, 2014.
2. The Court thereafter issued its Mandate on June 19, 2014. The Mandate specifically directed 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: “we affirm TERC’s finding that Central is not liable for additional tax obligations for real property owned by Central and that any such tax obligations are included in Central’s annual payment in lieu of tax. To the extent that TERC’s order can be interpreted to mean that a lessee’s property tax obligation is included in Central’s payment in lieu of tax, it is vacated and of no force and effect. The issue of lessee’s liability was not before TERC.” Opinion at 10.
4. The Commission, based on the Mandates and Opinion, therefore concludes the Decision and Order Affirming the County Board of Equalization’s Determination that the Subject Property Should not be Individually Assessed Property Tax, issued by the Commission in the above captioned appeals on February, 26, 2013, should be affirmed, except to the extent that any portion of this order can be interpreted to mean that a lessee’s property tax obligation is included in Central’s payment in lieu of tax, it is vacated and of no force and effect.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED:

1. The issue of lessee's liability was not before the Commission in the above captioned appeals and to the extent that any portion of this Decision and Order can be interpreted to mean that a lessee's property tax obligation is included in Central's payment in lieu of tax, it is vacated and of no force and effect.
2. The Decision and Order Affirming the County Board of Equalization's Determination that the Subject Property Should not be Individually Assessed Property Tax, issued by the Commission in the above captioned appeals on February, 26, 2013, should be affirmed except to the extent that any portion of the order can be interpreted to mean that a lessee's property tax obligation is included in Central's payment in lieu of tax, it is vacated and of no force and effect.

Signed and Sealed, October 27, 2014.

Thomas D. Freimuth, Commissioner

Robert W. Hotz, Commissioner

SEAL

Nancy J. Salmon, Commissioner