

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

Platte River Whooping Crane Maintenance  
Trust, Inc.,  
Appellant,

v.

Hall County Board of Equalization,  
Appellee.

Case Nos: 15E 0072, 15E 0073, 15E 0074,  
15E 0075, 15E 0076 & 15E 0077

**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 *Platte River Whooping Crane Maintenance Trust, Inc. v. Hall Cty. Bd. of Equal*, S-17-389 on February 9, 2018.
2. The Court thereafter issued its Mandate on February 28, 2018. 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 Mandate concludes: “We reverse TERC’s decision and remand the cause for TERC to enter an order that the Subject Properties are entitled to a property tax exemption under the provisions of §77-202(1)(d).” Opinion at 8.
4. The Commission, based on the Mandate and Opinion, therefore finds that the decision of the Hall County Board of Equalization should be reversed and that the Subject Properties are entitled to a property tax exemption under the provisions of §77-202(1)(d).

**ORDER**

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

1. The decisions of the Hall County Board of Equalization determining the Subject Properties were not exempt are reversed.
2. That the Subject Properties are entitled to a property tax exemption under the provisions of §77-202(1)(d) for tax year 2015.

Signed and Sealed, March 20, 2018.

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Steven A. Keetle, Commissioner

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Robert W. Hotz, Commissioner

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James D. Kuhn, Commissioner