

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Great Western Bank,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case Nos: 18C 0322, 18C 0323, 18C 0324,
18C 0325, 19C 0346, 19C 0347, 19C 0348
& 19C 0349

Decision and Order Reversing the Decisions
of the Douglas County Board of
Equalization

For the Appellant:

Shaun M. James,
Smith Gardner & Slusky

For the Appellee:

Jennifer D. Chrystal-Clark,
Deputy Douglas County Attorney

These appeals were heard before Commissioners Robert W. Hotz and James D. Kuhn.

I. PROCEDURAL HISTORY

The Subject Properties are four commercial parcels located in Douglas County; each of the four parcels is improved with a branch bank building.¹ We will refer to these parcels as **L Street** (18C 0322, 19C 0346), **84th Street** (18C 0323, 19C 0347), **Welch Plaza** (18C 0324, 19C 0348) and **155th Plaza** (18C 0325, 19C 0349). For each parcel, in each tax year, the Douglas County Assessor (the County Assessor) determined the assessed value of the parcel, the Taxpayer protested this assessment to the Douglas County Board of Equalization (the County Board) and requested a lower value, and the County Board determined the taxable value of the parcel, as shown in the following table:²

L Street	County Assessor	Taxpayer	County Board
Tax Year 2018	\$460,700	-	\$460,700
Tax Year 2019	\$460,700	\$391,595	\$460,700

84th Street	County Assessor	Taxpayer	County Board
Tax Year 2018	\$1,013,800	-	\$1,013,800
Tax Year 2019	\$1,013,800	891,400	\$1,013,800

¹ The legal descriptions and property record cards for the Subject Property are found as follows:

18C 0322: Exhibit 9:2-11	19C 0346: Exhibit 10:2-11	18C 0323: Exhibit 11:2-13	19C 0347: Exhibit 12:2-9
18C 0324: Exhibit 13:2-15	19C 0348: Exhibit 14:2-11	18C 0325: Exhibit 15:2-11	19C 0349: Exhibit 16:2-11

² Exhibit 1 through Exhibit 8; Exhibit 10:12, Exhibit 12:10; Exhibit 14:12; Exhibit 16:12. The Taxpayer’s protest forms and requested values for tax year 2018 were not included in the exhibits provided by the parties.

Welch Plaza	County Assessor	Taxpayer	County Board
Tax Year 2018	\$1,205,100	-	\$1,205,100
Tax Year 2019	\$1,205,100	1,024,335	\$1,205,100

155th Plaza	County Assessor	Taxpayer	County Board
Tax Year 2018	\$1,011,100	-	\$1,011,100
Tax Year 2019	\$1,108,200	\$941,970	\$1,108,200

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission held a hearing on January 29, 2020, with Commissioner Hotz presiding. Prior to the hearing, the parties exchanged exhibits and submitted a Pre-Hearing Conference Report, as ordered by the Commission. The parties stipulated to the receipt of Exhibits 1 through 24. Timothy Anderson and Micaela Larsen testified at the hearing.

II. STANDARD OF REVIEW

The Commission’s review of the determination by a county board of equalization is de novo.³ When the Commission considers an appeal of a decision of a county board of equalization, a presumption exists that the board has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action.⁴

That presumption remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence adduced on appeal to the contrary. From that point forward, the reasonableness of the valuation fixed by the board of equalization becomes one of fact based upon all the evidence presented. The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board.⁵

The order, decision, determination or action appealed from shall be affirmed unless evidence is adduced establishing that the order, decision, determination, or action was unreasonable or

³ Neb. Rev. Stat. § 77-5016(8) (Reissue 2018), *Brenner v. Banner County Bd. Of Equal.*, 276 Neb. 275, 286, 753 N.W.2d 802, 813 (2008). “When an appeal is conducted as a ‘trial de novo,’ as opposed to a ‘trial de novo on the record,’ it means literally a new hearing and not merely new findings of fact based upon a previous record. A trial de novo is conducted as though the earlier trial had not been held in the first place, and evidence is taken anew as such evidence is available at the time of the trial on appeal.” *Koch v. Cedar County Freeholder Bd.*, 276 Neb. 1009, 1019 (2009).

⁴ *Brenner* at 283, 811 (Citations omitted).

⁵ *Id.*

arbitrary.⁶ Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.⁷

The Taxpayer must introduce competent evidence of actual value of the Subject Properties in order to successfully claim that the Subject Properties are overvalued.⁸ The County Board need not put on any evidence to support its valuation of the property at issue unless the Taxpayer establishes the County Board's valuation was unreasonable or arbitrary.⁹

In an appeal, the Commission may determine any question raised in the proceeding upon which an order, decision, determination, or action appealed from is based. The Commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.¹⁰ The Commission may take notice of judicially cognizable facts and general, technical, or scientific facts within its specialized knowledge, and it may utilize its experience, technical competence, and specialized knowledge in the evaluation of the evidence presented to it.¹¹ The Commission's Decision and Order shall include findings of fact and conclusions of law.¹²

III. FINDINGS OF FACT

1. Micaela Larsen is a licensed residential real estate appraiser in the State of Nebraska. She has been employed by the County Assessor for the past eight years. She has worked in several positions of progressively increasing responsibility; her current job title is Real Estate Specialist. Her duties included performing a mass appraisal of certain commercial properties in Douglas County, which included the Subject Properties, for tax years 2018 and 2019.

2. The County Assessor assessed L Street, Welch Plaza, and 155th Plaza using the cost approach.

In the cost approach, appraisers compare the cost of the subject improvements to the cost to develop similar improvements as evidenced by the cost of construction of substitute properties with the same utility as the subject property. The estimate of

⁶ Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

⁷ *Omaha Country Club v. Douglas County Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

⁸ Cf. *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo County*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. County Bd. Of Equal. of York County*, 209 Neb. 465, 308 N.W.2d 515 (1981) (determination of equalized taxable value).

⁹ *Bottorf v. Clay County Bd. of Equal.*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).

¹⁰ Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).

¹¹ Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).

¹² Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

development cost is adjusted for market-extracted losses in value caused by the age, condition, and utility of the subject improvements or for locational problems. The land value is then added, usually based on comparison with sales of comparable sites.¹³

3. The County Assessor’s cost approach analysis was completed using a Computer Assisted Mass Appraisal (CAMA) system programmed with relevant information from Marshall & Swift, a recognized source for costing data.¹⁴

4. The County Assessor made the determinations shown in the following table as part of the cost approach analysis of the Subject Properties’ values for tax year 2018.¹⁵

	L Street	Welch Plaza	155th Plaza
Quality	Good	Good	Good
Condition	Good	Good	Good
Class	Wood Frame	Masonry	Masonry
Year Built	1955	2003	2001
Adj. Year Built	1986	2003	2001
RCN + Add-ons ¹⁶	\$478,767	\$694,784	\$596,470
Depreciation	30.35%	5.65%	7.17%
Sprinkler Adj.	\$9,966	\$13,598	\$10,748
Land Value	\$127,300	\$549,500	\$457,400

5. The County Assessor made the determinations shown in the following table as part of the cost approach analysis of the Subject Properties’ values for tax year 2019.¹⁷

	L Street	Welch Plaza	155th Plaza
Quality	Good	Good	Good
Condition	Good	Good	Good
Class	Wood Frame	Masonry	Masonry
Year Built	1955	2003	2001
Adj. Year Built	1986	2003	2001
RCN + Add-ons	\$478,767	\$694,784	\$596,471
Depreciation	30%	6%	7%
Sprinkler Adj.	\$9,966	\$13,598	\$10,748
Land Value	\$127,300	\$549,500	\$554,500

¹³ The Appraisal Institute, The Appraisal of Real Estate, 561 (14th ed. 2014).

¹⁴ Pursuant to Neb. Rev. Stat. § 77-5016(3) (Reissue 2018) and 442 Neb. Admin. Code, Ch. 5 § 031.02 (2011), the Commission may consider and utilize the quarterly editions of the Marshall Valuation Service during the course of any hearing or proceeding or as part of its decision making process.

¹⁵ L Street: Exhibit 9:3-6; Welch Plaza: Exhibit 13:3-6; 155th Plaza: Exhibit 15:3-6. Land values are taken from Exhibits 1, 5, and 7.

¹⁶ RCN means replacement cost new. Add-ons are items such as concrete paving, which are separate line items in the cost details provided by the County Board.

¹⁷ L Street: Exhibit 10:3-6; Welch Plaza: Exhibit 14:3-6; 155th Plaza: Exhibit 16:3-6. Land values are taken from Exhibits 2, 6, and 8.

6. The County Assessor’s designation of Wood Frame correlates to the Class D designation employed by the Marshall Valuation Service.¹⁸ The County Assessor’s designation of Masonry correlates to the Class C designation employed by the Marshall Valuation Service.¹⁹

7. The typical building life of a Class D branch bank building of good quality is 50 years.²⁰

8. The typical building life of a Class C branch bank building of good quality is 55 years.²¹

9. The percentage of depreciation applied to L Street, Welch Plaza, and 155th Plaza is not consistent with the percentage provided by the Marshall Valuation Service. The correct percentage of depreciation to be applied to each of the Subject Properties under the Marshall Valuation Service is shown in the following table:²²

	L Street	Welch Plaza	155th Plaza	84th Street ²³
2018	38%	8%	10%	17%
2019	38%	9%	11%	19%

10. The County Assessor and the County Board used a “reconciled” value for 84th Street for tax years 2018 and 2019. According to the exhibits provided by the County Board:

In those instances in which an administrative tribunal, such as the Douglas County Board of Equalization, or [the Commission], has changed the value from that set by the Assessor/Register of Deeds Office in a prior year, and that value has not been subsequently changed, a “reconciled value” is provided. That is, the value determined by the administrative entity is provided, but there is no description of the method used by the administrative entity to reach that value because the Assessor/Register of Deeds Office is not privy to the methodology used in determining that value.²⁴

11. For 84th Street, the County Assessor and the County Board determined that the value attributable to land was \$491,400 for tax years 2018 and 2019.²⁵

¹⁸ Testimony of Larsen, Marshall Valuation Service, Section 1, page 8 (February 2018).

¹⁹ Testimony of Larsen, Marshall Valuation Service, Section 1, page 7 (February 2018).

²⁰ Marshall Valuation Service, Section 97, page 13 (December 2018).

²¹ Id.

²² For tax year 2018: *Marshall Valuation Service*, Section 97, page 24 (November 2014). For tax year 2019: *Marshall Valuation Service*, Section 97, page 24 (December 2018).

²³ We address 84th Street separately from the other Subject Properties because, as discussed further below, the record does not contain a cost commercial cost detail worksheet for 84th Street for either tax year in issue.

²⁴ Exhibit 11:6, 12:6.

²⁵ Exhibit 3, Exhibit 4.

12. For 84th Street, in tax years 2018 and 2019, the County Assessor determined that the property contained 4,357 square feet of sprinkler system coverage.²⁶ This improvement was valued at \$4.99 per square foot, for a total of \$21,740 in tax year 2018 and \$21,740 in tax year 2019.²⁷ The County Assessor also determined that the year built and the adjusted year built for 84th Street was 1994.²⁸ The documents produced related to 84th Street did not include a commercial cost detail worksheet showing base values and adjustments (including depreciation) as was produced for the other three properties.

13. Timothy R. Anderson is employed as a State and Local Tax Manager at MarksNelson LLC in Kansas City, Missouri. He is not a licensed appraiser in Nebraska or in any other state. He is a Certified Tax Representative in Arizona, Indiana, Kentucky, and Texas; Nebraska does not recognize such a designation. He has completed various courses in real estate assessment and appraisal.²⁹

14. Anderson completed a “Valuation Analysis” for each of the Subject Properties for tax years 2018 and 2019.³⁰ These valuation analyses are not USPAP-compliant appraisal reports.

15. For each property, in each tax year, Anderson performed an income approach analysis and a sales comparison analysis. For his sales comparison analysis, he identified four comparable sales for each parcel of the Subject Property (a total of seven comparable sales).³¹ The majority of the sales were in the Omaha market area, although two of the sales (used in six of the eight analyses) were located in the Lincoln area.³²

16. In completing his sales comparison approach, Anderson made adjustments to the values of the comparable sales.

A sales comparison adjustment is made to account (in dollars or a percentage) for a specific difference between the subject property and a comparable property. As

²⁶ Exhibit 11:4, Exhibit 12:4.

²⁷ We derive the per square foot value by dividing the sprinkler adjustment for the most comparable other property, Welch Plaza (\$10,748), by the square footage of Welch Plaza (2,154), which results in \$4.99 (rounded) per square foot. We derive the total value of the sprinkler adjustment by multiplying the per square foot value of \$4.99 by the sprinkler square foot value of 4,357 as indicated at Exhibits 11:4 and 12:4.

²⁸ Exhibit 11:4, Exhibit 12:4.

²⁹ Exhibit 18:1-2, testimony of Anderson.

³⁰ Anderson’s valuation analyses are Exhibits 17 through 24.

³¹ Exhibits 17:21, 18:21, 19:21, 20:21, 21:21, 22:21, 23:21, 24:21.

³² Id.

the comparable is made more like the subject, its price is brought closer to the subject's unknown value.³³

17. The rationale for Anderson's adjustments was not explained in his testimony or in the valuation analyses, and in some cases, the adjustments were not consistent with professionally accepted mass appraisal methods.³⁴

18. In his income approach analysis, Anderson used a rental rate of \$14.00 per square foot, a vacancy & collection allowance of 6%, an expense rate of 10%, and a capitalization (cap) rate of 7.50% for L Street and 84th Street.³⁵ He used a rental rate of \$20.00 per square foot, a vacancy and collection allowance of 6%, an expense rate of 10%, and a cap rate of 7% for Welch Plaza and 155th Plaza.³⁶ Anderson testified that these amounts were market-derived but provided little further explanation; how the amounts were derived from the supporting data is not clear.

19. Anderson testified that branch bank buildings were affected by two market factors particular to such buildings. First, such buildings are overbuilt: they contain costly improvements such as bulletproof glass, secure vaults, safety deposit boxes, and pneumatic tubing that are not useful for purposes other than branch bank buildings. As a result, branch bank buildings command higher prices in bank-to-bank sales where the buyer will be able to make use of these improvements. Second, as online and electronic banking become more prevalent, market demand for physical branch bank buildings declines. In Anderson's opinion, a cost approach must apply depreciation for economic obsolescence to account for these factors.

20. None of the Subject Properties contains a sprinkler system.

IV. OPINION

A. Law

Under Nebraska law,

Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and a willing seller, both of whom are knowledgeable concerning all the uses

³³ Appraisal Institute, *Appraising Residential Properties*, at 334 (4th ed. 2007). The same principles apply in the appraisal of commercial properties.

³⁴ For example, in adjusting age to match L Street (built in 1986), Anderson adjusted downward by 16% for a comparable built in 2002, downward by 10% for a comparable built in 1996, downward by 8% for a comparable built in 1994, and downward by 18% for a comparable built in 2004. In other words, he adjusted the sales price of the comparable property downward by 1% for every year newer the comparable was than the subject. The assumption that market value declines by 1% per year is not supported by other data in Anderson's analysis or elsewhere in the record.

³⁵ Exhibits 17:10, 18:8, 19:10, 20:8.

³⁶ Exhibits 21:10, 22:8, 23:10, 24:8.

to which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property the analysis shall include a full description of the physical characteristics of the real property and an identification of the property rights valued.³⁷

Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in Neb. Rev. Stat. § 77-1371, (2) income approach, and (3) cost approach.³⁸ Actual value, market value, and fair market value mean exactly the same thing.³⁹ Taxable value is the percentage of actual value subject to taxation as directed by Neb. Rev. Stat. § 77-201 and has the same meaning as assessed value.⁴⁰ All real property in Nebraska subject to taxation shall be assessed as of January 1.⁴¹ All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.⁴²

B. Analysis

We begin with the presumption that the County Board faithfully performed its official duties in making its assessments of the Subject Properties and acted upon sufficient competent evidence to justify its actions. That presumption remains until competent evidence to the contrary is presented. When an independent appraiser using professionally approved methods of mass appraisal certifies that an appraisal was performed according to professional standards, the appraisal is considered competent evidence under Nebraska law.⁴³ Similarly, a resident owner who is familiar with his or her property and knows its worth is permitted to testify as to its value without further foundation; this principle rests upon the owner's familiarity with the property's characteristics, its actual and potential uses, and the owner's experience in dealing with it.⁴⁴

Anderson is neither a licensed appraiser nor is he the owner of the Subject Property, and his valuation analyses are not USPAP-compliant appraisal reports. However, there is other evidence in the record that is competent to rebut the presumption in favor of the County Board's determinations. First, there was sufficient evidence to conclude that the Subject Properties do not

³⁷ Neb. Rev. Stat. § 77-112 (Reissue 2018).

³⁸ *Id.*

³⁹ *Omaha Country Club* at 180, 829 (2002).

⁴⁰ Neb. Rev. Stat. § 77-131 (Reissue 2018).

⁴¹ Neb. Rev. Stat. § 77-1301(1) (Reissue 2018).

⁴² Neb. Rev. Stat. § 77-201(1) (Reissue 2018).

⁴³ *U.S. Ecology v. Boyd County Bd. of Equal.*, 256 Neb. 7, 588 N.W.2d 575 (1999).

⁴⁴ *Cain v. Custer Cty. Bd. of Equal.*, 298 Neb. 834, 906 N.W.2d 285 (2018).

contain the sprinkler systems that were counted toward their assessed values. Second, the County Assessor applied depreciation amounts to three of the Subject Properties that differ from the amounts indicated by the Marshall Valuation Service. And third, the County Assessor applied the same amount of depreciation to the Subject Properties in both tax years, whether or not the Marshall Valuation Service indicates that depreciation should have increased with the increased age of the buildings. We find that these facts constitute competent evidence to rebut the presumption in favor of the County Board’s determinations. We further find that these facts constitute clear and convincing evidence that the determinations of the County Board were arbitrary or unreasonable.

Anderson may be correct that the overbuilding of bank properties, and the reduced demand for such properties due to the growing popularity of electronic banking, are factors that negatively impact the market value of branch bank buildings. However, due to the methodological flaws in Anderson’s cost approach and income analyses, and because Anderson is not a licensed appraiser and his valuation analyses are not USPAP-compliant appraisal reports, we are not persuaded that the values indicated by his analyses should be substituted for the values established by the County Board. The outcome best supported by the evidence is a modification of the County Assessor’s cost approaches.

Accordingly, we find that two adjustments should be made to the taxable values set by the County Board of Equalization. First, we should reduce the replacement cost new (RCN) of the improvements on each parcel by the value attributable to the sprinkler system. Second, we should apply the amount of depreciation indicated by the Marshall and Swift Valuation Service instead of the amount applied by the County Assessor. We retain the land value determined by the County Board, and add the modified improvement value to arrive at total taxable value. For tax year 2018, these changes have the following effect:

	RCN	Dep. %	RCNLD	Land	Taxable
L Street	\$468,801	38%	\$290,657	\$127,300	\$417,957
Welch Plz.	\$681,186	8%	\$626,691	\$549,500	\$1,176,191
155th Plz.	\$585,722	10%	\$527,150	\$457,400	\$984,550

And for tax year 2019, the changes have the following effect:

	RCN	Dep. %	RCNLD	Land	Taxable
L Street	\$468,801	38%	\$290,657	\$127,300	\$417,957
Welch Plz.	\$681,186	9%	\$619,879	\$549,500	\$1,169,379
155th Plz.	\$585,723	11%	\$521,293	\$554,500	\$1,075,793

For 84th Street, the County Assessor made use of a Reconciled Value, which was subsequently adopted by the County Board. As a result, the evidence before us does not include a commercial cost detail worksheet showing the amount added for the sprinkler system or the amount of depreciation applied to the improvements. Because the evidence does not demonstrate that the County Assessor applied a depreciation percentage other than the percentage indicated by the Marshall Valuation Service, we do not recalculate the depreciation for the improvement as a whole. However, the assessed value of 84th Street was calculated using an undepreciated value of \$21,740 for a sprinkler system. The correct depreciation percentage for 84th Street in tax year 2018 according to the Marshall Valuation Service was 17%, so we should reduce the taxable value of the improvement component of 84th Street by $\$21,740 \times (1 - 0.17)$, or \$18,044, for tax year 2018. The correct depreciation percentage for 84th Street in tax year 2019 according to the Marshall Valuation Service was 19%, so we should reduce the taxable value of the improvement component of 84th Street by $\$21,740 \times (1 - 0.19)$, or \$17,609, for tax year 2019. This results in an improvement value of \$504,356 for tax year 2018 and an improvement value of \$504,791 for tax year 2019 for 84th Street.

V. CONCLUSION

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 determinations. The Commission also finds that there is clear and convincing evidence that the County Board's decisions were arbitrary or unreasonable.

For all of the reasons set forth above, the decisions of the County Board are vacated and reversed.

VI. ORDER

IT IS ORDERED THAT:

1. The decision of the Douglas County Board of Equalization determining the taxable value of the Subject Property for tax years 2018 and 2019 are vacated and reversed.⁴⁵
2. The taxable value of the Subject Property is:

18C 0322

Land	\$127,300
<u>Improvements</u>	<u>\$290,657</u>
Total	\$417,957

19C 0346

Land	\$127,300
<u>Improvements</u>	<u>\$290,657</u>
Total	\$417,957

18C 0323

Land	\$491,400
<u>Improvements</u>	<u>\$504,356</u>
Total	\$995,756

19C 0347

Land	\$491,400
<u>Improvements</u>	<u>\$504,791</u>
Total	\$996,191

18C 0324

Land	\$ 549,500
<u>Improvements</u>	<u>\$ 626,691</u>
Total	\$1,176,191

19C 0348

Land	\$ 549,500
<u>Improvements</u>	<u>\$ 619,879</u>
Total	\$1,169,379

18C 0325

Land	\$457,400
<u>Improvements</u>	<u>\$527,150</u>
Total	\$984,550

19C 0349

Land	\$ 554,500
<u>Improvements</u>	<u>\$ 521,293</u>
Total	\$1,075,793

3. This Decision and Order, if no appeal is timely filed, shall be certified to the Douglas County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. § 77-5018 (Reissue 2018).
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax years 2018 and 2019.

⁴⁵ Taxable value, as determined by the County Board, was based upon the evidence at the time of the Protest proceeding. At the appeal hearing before the Commission, both parties were permitted to submit evidence that may not have been considered by the County Board of Equalization at the protest proceeding.

7. This Decision and Order is effective for purposes of appeal on August 25, 2020.⁴⁶

Signed and Sealed: August 25, 2020

Robert W. Hotz, Commissioner

SEAL

James D. Kuhn, Commissioner

⁴⁶ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. § 77-5019 (Reissue 2018) and other provisions of Nebraska Statutes and Court Rules.