

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

MATTHEW KROEGER,
APPELLANT,

V.

COLFAX COUNTY BOARD OF
EQUALIZATION,
APPELLEE.

CASE NOS: 20A 0009,
20A 0010, 20A 0011, 20A 0012,
20A 0013, 20A 0014, 20A 0015

DECISION AND ORDER
AFFIRMING THE DECISION
OF THE COLFAX COUNTY
BOARD OF EQUALIZATION

For the Appellant:

Timothy J. Buckley,
Smith, Slusky, Pohren &
Rogers LLP

For the Appellee:

Edmond E. Talbot III,
Deputy Colfax County Attorney

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

I. THE SUBJECT PROPERTY

The Subject Properties are seven contiguous parcels consisting of
more than 400 acres on an island, on the Platte River, in Colfax
County, Nebraska. The Subject Properties were assessed as waste land
and recreational land. The legal descriptions of the parcels are found in
the Case Files.

II. PROCEDURAL HISTORY

A. Case No. 20A 0009, Parcel ID 0320563

The Colfax County Assessor (the County Assessor) determined the assessed value of the 21.69 acre Subject Property was \$52,930 for tax year 2020. Michael Kroeger (the Taxpayer) protested this assessment to the Colfax County Board of Equalization (the County Board) and requested a taxable value of \$18,069. The County Board determined the taxable value of the Subject Property for tax year 2020 was \$52,930.¹

B. Case No. 20A 0010, Parcel ID 0320585

The County Assessor determined the assessed value of the 51.24 acre Subject Property was \$130,900 for tax year 2020. The Taxpayer protested this assessment to the County Board and requested a taxable value of \$44,901. The County Board determined the taxable value of the Subject Property for tax year 2020 was \$130,900.²

C. Case No. 20A 0011, Parcel ID 0320631.01

The County Assessor determined the assessed value of the 45.58 acre Subject Property was \$53,405 for tax year 2020. The Taxpayer protested this assessment to the County Board and requested a taxable value of \$20,726. The County Board determined the taxable value of the Subject Property for tax year 2020 was \$53,405.³

D. Case No. 20A 0012, Parcel ID 0320636

The County Assessor determined the assessed value of the 27.5 acre Subject Property was \$37,555 for tax year 2020. The Taxpayer protested this assessment to the County Board and requested a taxable value of \$14,096. The County Board determined the taxable value of the Subject Property for tax year 2020 was \$37,555.⁴

¹ Exhibit 1.

² Exhibit 2.

³ Exhibit 3.

⁴ Exhibit 4.

E. Case No. 20A 0013, Parcel ID 0320765

The County Assessor determined the assessed value of the 47.86 acre Subject Property was \$65,375 for tax year 2020. The Taxpayer protested this assessment to the County Board and requested a taxable value of \$24,536. The County Board determined the taxable value of the Subject Property for tax year 2020 was \$65,375.⁵

F. Case No. 20A 0014, Parcel ID 0320770

The County Assessor determined the assessed value of the 107.82 acre Subject Property was \$192,305 for tax year 2020. The Taxpayer protested this assessment to the County Board and requested a taxable value of \$68,696. The County Board determined the taxable value of the Subject Property for tax year 2020 was \$192,305.⁶

G. Case No. 20A 0015, Parcel ID 0320764

The County Assessor determined the assessed value of the 105.14 acre Subject Property was \$209,290 for tax year 2020. The Taxpayer protested this assessment to the County Board and requested a taxable value of \$73,486. The County Board determined the taxable value of the Subject Property for tax year 2020 was \$209,290.⁷

The Taxpayer appealed these decisions of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission held a hearing on January 6, 2022. Prior to the hearing, the parties exchanged exhibits and submitted a pre-hearing conference Report, as ordered by the Commission. Exhibits 1 to 89 and 95 were admitted into evidence. Exhibits 90 to 94 were not admitted into evidence.

⁵ Exhibit 5.

⁶ Exhibit 6.

⁷ Exhibit 7.

III. STANDARD OF REVIEW

The Commission's review of the County Board's determination is de novo.⁸ When the Commission considers an appeal of a decision of a county board of equalization, a presumption exists that the board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action.⁹

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.¹⁰

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 arbitrary.¹¹ Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.¹²

The Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject

⁸ See 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, 759 N.W.2d 464, 473 (2009).

⁹ *Brenner v. Banner County Bd. of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).

¹⁰ *Id.*

¹¹ Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

¹² *Omaha Country Club v. Douglas County Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

Property is overvalued.¹³ The County Board need not put on any evidence to support its valuation of the property at issue unless the Taxpayer establishes that the County Board's valuation was unreasonable or arbitrary.¹⁴

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.¹⁵ The Commission may take notice of judicially cognizable facts, may take notice of general, technical, or scientific facts within its specialized knowledge, and may utilize its experience, technical competence, and specialized knowledge in the evaluation of the evidence presented to it.¹⁶ The Commission's Decision and Order shall include findings of fact and conclusions of law.¹⁷

IV. RELEVANT 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 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

¹³ 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).

¹⁴ *Bottorf v. Clay County Bd. of Equal.*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).

¹⁵ Neb. Rev. Stat. § 77-5016(8) (Reissue 2018).

¹⁶ Neb. Rev. Stat. § 77-5016(6) (Reissue 2018).

¹⁷ Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

the real property and an identification of the property rights valued.¹⁸

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.¹⁹ Nebraska courts have held that actual value, market value, and fair market value mean exactly the same thing.²⁰ 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.²¹ All real property in Nebraska subject to taxation shall be assessed as of January 1.²² All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.²³

Agricultural land and horticultural land shall be valued for purposes of taxation at seventy five percent of its actual value.²⁴ Agricultural land and horticultural land means a parcel of land, excluding land associated with a building or enclosed structure located on the parcel, which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land.²⁵

Parcel means a contiguous tract of land determined by its boundaries, under the same ownership, and in the same tax district and section.²⁶ Under Neb. Rev. Stat. § 77-1359:

¹⁸ Neb. Rev. Stat. § 77-112 (Reissue 2018).

¹⁹ Neb. Rev. Stat. § 77-112 (Reissue 2018).

²⁰ *Omaha Country Club* at 180, 829.

²¹ Neb. Rev. Stat. § 77-131 (Reissue 2018).

²² See Neb. Rev. Stat. § 77-1301(1) (Reissue 2018).

²³ Neb. Rev. Stat. § 77-201(1) (Reissue 2018).

²⁴ Neb. Rev. Stat. § 77-201(2) (Reissue 2018).

²⁵ Neb. Rev. Stat. § 77-1359(1) (Reissue 2018). See also, Title 350 NAC, Chapter 10, § 002.07 (October 2014).

²⁶ Neb. Rev. Stat. § 77-132 (Reissue 2018).

(2)(a) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture.

(b) Agricultural or horticultural purposes includes the following uses of land:

- (i) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and
- (ii) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production; and

(c) Whether a parcel or land is primarily used for agricultural and horticultural purposes shall be determined without regard to whether some or all of the parcel is platted and subdivided into separate lots or developed with improvements consisting of streets, sidewalks, curbs, gutters, sewer lines, water lines, or utility lines.²⁷

“Agricultural land and horticultural land is a parcel of land primarily used for agricultural or horticultural purposes. This includes wasteland lying in or adjacent to and in common ownership or management with other agricultural and horticultural land.”²⁸

Agricultural land and horticultural land shall be divided into classes and subclasses of real property under section [77-103.01](#), including, but not limited to, irrigated cropland, dryland cropland, grassland, wasteland, nurseries, feedlots, and orchards, so that the categories reflect uses appropriate for the valuation of such land according to law. Classes shall be inventoried by subclasses of real property based on soil classification standards developed by the Natural Resources Conservation Service of the United States Department of Agriculture as converted into land capability groups by the Property Tax Administrator. Land capability groups shall be Natural Resources Conservation Service specific to the applied use

²⁷ Neb. Rev. Stat. § 77-1359(2) (Reissue 2018).

²⁸ Title 350 NAC, Chapter 10, § 002.07 (October 2014).

and not all based on a dryland farming criterion. County assessors shall utilize soil surveys from the Natural Resources Conservation Service of the United States Department of Agriculture as directed by the Property Tax Administrator. Nothing in this section shall be construed to limit the classes and subclasses of real property that may be used by county assessors or the Tax Equalization and Review Commission to achieve more uniform and proportionate valuations.²⁹

Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by the Nebraska Constitution.³⁰ Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.³¹ The purpose of equalization of assessments is to bring the assessment of different parts of a taxing district to the same relative standard, so that no one of the parts may be compelled to pay a disproportionate part of the tax.³² Uniformity requires that whatever methods are used to determine actual or taxable value for various classifications of real property that the results be correlated to show uniformity.³³ Taxpayers are entitled to have their property assessed uniformly and proportionately, even though the result may be that it is assessed at less than the actual value.³⁴ If taxable values are to be equalized it is necessary for a Taxpayer to establish by clear and convincing evidence that the valuation placed on the property when compared with valuations placed on other similar properties is grossly excessive and is the result of systematic exercise of intentional will or failure of plain legal duty, and not mere errors of judgment.³⁵ There

²⁹ Neb. Rev. Stat. § 77-1363

³⁰ *Neb. Const.*, Art. VIII, § 1.

³¹ *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).

³² *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991); *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623, (1999).

³³ *Banner County v. State Bd. of Equal.*, 226 Neb. 236, 411 N.W.2d 35 (1987).

³⁴ *Equitable Life v. Lincoln County Bd. of Equal.*, 229 Neb. 60, 425 N.W.2d 320 (1988); *Fremont Plaza v. Dodge Cty/ Bd. of Equal.*, 225 Neb. 303, 405 N.W.2d 555 (1987).

³⁵ *Newman v. County of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (Citations omitted).

must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.³⁶

V. FINDINGS OF FACT AND ANALYSIS

A. Summary of the Evidence

1. Testimony of Matthew Kroeger

Matthew Kroeger testified the seven parcels on appeal consisted of one large island on the Platte River. The total amounted to 406.83 acres of land.³⁷ He stated the island had been subjected to flooding during 2019 and that there was nearly annual flooding of at least parts of the island. He asserted all the land on the island should be assessed as agricultural grassland and timber land, and not as recreational land. A combined 238.26 acres of the parcels were assessed as recreational land.³⁸ Kroeger asserted several comparable island properties were assessed as agricultural land, not as recreational land.

Kroeger testified there was no bridge giving access to the island, either by foot or by motorized vehicle. The only access was to wade when the water was not too deep, or to take a boat. Kroeger met with the County Assessor to conduct an inspection of the property in October 2021, but they could not get across the river to the property.

Kroeger testified that prior to 2020 he used the island to fish and hunt and to “hang out.” No livestock were present on the island and no agricultural uses were pursued. He stated that as many as six family members and any of their invited guests had leisure access to the

³⁶ *Id.* at 673, 94 N.W.2d at 50.

³⁷ Exhibits 22:2, 23:2, 24:2, 25:2, 26:2, 27:2, and 28:2.

³⁸ *Id.*

island and did some hunting on the island. There were no commercial agricultural uses of any of the land on the island.

2. Testimony of Viola Bender

Viola Bender testified on behalf of the County Board. Bender had been the County Assessor since 1999. While she was not able to inspect the property in 2021, she testified she had been able to inspect the property in the past, and opined the property was generally unchanged since 2014. Bender had seen no agricultural uses on the island since at least 2014 and had observed only recreational uses on the island since 2014.

Bender testified she assessed each of the seven Subject Properties as including some recreational land and some wasteland. She said all recreational land in the area where the Subject Properties were located was assessed at \$3,000 per acre. She explained that after observing aerial photographs taken in 2018 of multiple island properties, she concluded that an increasing number of them were being used for recreational purposes.

Bender conceded that at least two other island parcels were incorrectly classified as agricultural land for tax year 2020 but were corrected for tax year 2021 and classified as recreational land.³⁹

B. Analysis

1. The Subject Properties Are Properly Classified as Recreational Land

“Recreational means all parcels predominantly used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of these uses are fishing, hunting, camping, boating, hiking, picnicking, or having an access or view that simply allows diversion, entertainment, and relaxation.”⁴⁰ Here, ample evidence has

³⁹ Exhibits 61, 71.

⁴⁰ Title 350 NAC, Chapter 10, § 002.15J (October 2014).

been adduced at the hearing as to the use of the Subject Properties for recreational purposes such as fishing or hunting. The Taxpayer concedes that no portion of the Subject Properties were used for agricultural or horticultural purposes.

2. Wasteland

“Agricultural or horticultural land means a parcel that is primarily used for agricultural or horticultural purposes, excluding any land associated with a building or enclosed structure located on the parcel. Agricultural or horticultural land includes wasteland lying in or adjacent to, and in common ownership or management with, other agricultural and horticultural land.”⁴¹

Wasteland is a subclassification of agricultural and horticultural land.⁴² In order for a parcel to be classified as agricultural and horticultural land, it must be primarily used for agricultural and horticultural purposes. Again, as the evidence demonstrates, the Subject Properties were not used for agricultural purposes but instead was used for recreational purposes. Further, no evidence was offered proving the Subject Properties were adjacent to an agricultural parcel owned by the taxpayer. Because no part of the Subject Properties meets the requirements to be classified as agricultural and horticultural land, no part of the Subject Properties may be classified as agricultural or horticultural wasteland.⁴³

The County Board relied upon the assessments which classified some acres on each parcel as waste land.⁴⁴ These acres should have been classified as recreational land and assessed as recreational land. However, since in these appeals no notice was given to the Taxpayer of a value higher than that determined by the County Board, the

⁴¹ Title 350 NAC, Chapter 10, § 002.15A (October 2014).

⁴² Title 350 NAC, Chapter 10, § 002.05A (October 2014).

⁴³ Title 350 NAC, Chapter 14, § 002.54 (March 2009).

⁴⁴ See Exhibits 22:2, 23:2, 24:2, 25:2, 26:2, 27:2, and 28:2.

Commission cannot order a taxable value in excess of the highest taxable value for which notice was previously given.⁴⁵

3. An Erroneous Classification of Comparable Properties Does Not Require the Replication of the Error

The Taxpayer highlighted evidence that two comparable properties were classified incorrectly by the County Assessor as timber land and waste land.⁴⁶ The County Assessor conceded that both the properties were “listed in error” for tax year 2020, but in tax year 2021 the errors were corrected and some of the acres of each property were classified as recreational land. The Taxpayer seeks equalization relief in relation to these two properties under the requirements of the Uniformity Clause of Art. VIII, Section 1 of the Nebraska Constitution. The Taxpayer’s assertion is that since the recreational land of these two parcels was assessed as timber and waste, and not at the higher valuation as recreational land, then the Subject Property should be equalized with these two properties and not have any acres assessed as recreational land.

“Taxpayers are entitled to have their property assessed uniformly and proportionately, even though the result may be that it is assessed at less than the actual value.”⁴⁷ If taxable values are to be equalized it

⁴⁵ 442 NAC ch. 5, § 016.02A The Commission may consider and find a taxable value in excess of the highest taxable value for which notice was given by the County Assessor, the County Board of Equalization, or the Property Tax Administrator if notice of a higher taxable value and the intent to offer proof in its support is given by a party. Notice of a higher taxable value and the intent to prove that taxable value must be served on all other parties and the Commission no later than the date for an initial exchange of evidence as set forth in a Commission Order for Hearing and Notice of Hearing on the merits. Notice of a higher taxable value and intent to offer proof in its support is a pleading and shall be served as a motion or objection to a motion as provided in section 15 of this chapter. If the Commission determines either on a motion or its own initiative based on evidence presented at a hearing on the merits that a notice of intent to prove a higher value was not given in good faith it may tax all costs of opposing parties to the party giving notice of a higher value and intent to offer proof of that higher value.

⁴⁶ Exhibit 61 and Exhibit 71.

⁴⁷ *Equitable Life v. Lincoln County Bd. of Equal.*, 229 Neb. 60, 425 N.W.2d 320 (1988); *Fremont Plaza v. Dodge Cty. Bd. of Equal.*, 225 Neb. 303, 405 N.W.2d 555 (1987).

⁴⁷ *Newman v. County of Dawson*, 167 Neb. 666.

is necessary for a Taxpayer to establish by clear and convincing evidence that the valuation placed on the property when compared with valuations placed on other similar properties is grossly excessive and is the result of systematic exercise of intentional will or failure of plain legal duty, and not mere errors of judgment.⁴⁸

The Nebraska Supreme Court has previously addressed a similar case in *Lancaster Cnty. Bd. of Equalization v. Moser*⁴⁹ that an isolated error in the subclassification and undervaluation of one taxpayer's property may not be replicated through the equalization process. In *Moser*, the taxpayer offered a neighbor's property as a comparable property. The neighbor's property was erroneously assessed as a dryland agricultural parcel, rather than as an irrigated agricultural parcel. The Taxpayer requested equalization of its property at the lower dryland agricultural valuation. The Court stated:

We find no principled support for [the] conclusion that an unintentional error in subclassifying the [neighbor's] property as dryland cropland imposed on the County Board a plain legal duty to replicate that error through equalization by applying a factually false subclassification to reduce the valuation of the cropland on [the Taxpayer's] farm.⁵⁰

Here, that same principle is at issue. Kroeger has presented evidence of two parcels of recreational land which were erroneously valued as agricultural land and horticultural land despite a lack of agricultural and horticultural use. The County Assessor has conceded that error and indicated the erroneous classifications were corrected the following tax year. Kroeger concedes that no agricultural or horticultural uses were present on any part of the Subject Properties for tax year 2020. Accordingly, classifying the Subject Properties as agricultural and horticultural land would be a 'factually false subclassification' and the Commission will not now replicate that error.

⁴⁸ *Newman v. County of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (citations omitted).

⁴⁹ 312 Neb. 757, 980 N.W.2d 611 (2022).

⁵⁰ 312 Neb. 757, 778, 980 N.W.2d 611, 626 (2022).

As the Court's ruling in *Moser* demonstrates, presentation of a single instance of misclassification, or in this case, two instances of misclassification, does not meet the Taxpayer's burden to establish by clear and convincing evidence that the valuation placed on the property when compared with valuations placed on other similar properties is grossly excessive and is the result of systematic exercise of intentional will or failure of plain legal duty, and not mere errors of judgment.

VI. CONCLUSIONS OF LAW

The Commission finds there is competent evidence to rebut the presumption the County Board faithfully performed its duties and had sufficient competent evidence to make its determinations. The Commission also finds there is clear and convincing evidence the County Board's decisions were arbitrary or unreasonable. However, as discussed above, since notice was not given to the Taxpayer of an intent to prove a taxable value exceeding the highest taxable value for which notice was given,⁵¹ the Commission should not order that higher value. For the reasons set forth above, the determinations of value made by the County Board should be affirmed.

VII. ORDER

IT IS ORDERED THAT:

1. The decisions of the Colfax County Board of Equalization determining the values of the Subject Properties for tax year 2020 are affirmed.

⁵¹ See footnote 45 above.

2. In Case No. 20A 0009, the taxable value of the Subject Property for tax year 2020 is **\$52,930**.
3. In Case No. 20A 0010, the taxable value of the Subject Property for tax year 2020 is **\$130,900**.
4. In Case No. 20A 0011, the taxable value of the Subject Property for tax year 2020 is **\$53,405**.
5. In Case No. 20A 0012, the taxable value of the Subject Property for tax year 2020 is **\$37,555**.
6. In Case No. 20A 0013, the taxable value of the Subject Property for tax year 2020 is **\$65,375**.
7. In Case No. 20A 0014, the taxable value of the Subject Property for tax year 2020 is **\$192,305**.
8. In Case No. 20A 0015, the taxable value of the Subject Property for tax year 2020 is **\$209,290**.
9. This Decision and Order, if no appeal is timely filed, shall be certified to the Colfax County Treasurer and the Colfax County Assessor, pursuant to Neb. Rev. Stat. § 77-5018 (Reissue 2018).
10. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
11. Each party is to bear its own costs in this proceeding.
12. This Decision and Order shall only be applicable to tax year 2020.

13. This Decision and Order is effective for purposes of appeal on June 27, 2024.⁵²

Signed and Sealed: June 27, 2024

SEAL



Robert W. Hotz, Commissioner

James D. Kuhn, Commissioner

⁵² 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.