

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

INLAND INSURANCE
COMPANY,
APPELLANT,

V.

LANCASTER COUNTY
BOARD OF EQUALIZATION,
APPELLEE.

CASE NO: 20C 0140

DECISION AND ORDER ON
REMAND

The Commission finds and determines as follows:

I. FINDINGS OF FACT

1. The Nebraska Supreme Court issued its Opinion in the case captioned *Inland Insurance Company v. Lancaster County Board of Equalization*, S-23-0289 on March 8, 2024, and issued a Supplemental Opinion on April 25, 2024, modifying its March 8, 2024, Opinion.
2. The Court thereafter issued its Mandate on May 10, 2024. 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 conclude that TERC erred in limiting a “calamity” to only “natural events.” We reverse TERC’s decision and remand the cause for further proceedings.¹

¹ *Inland Ins. Co. v. Lancaster Cty. Bd. of Equal.*, 316 Neb. 143, ___ N.W.2d ___ (2024).

4. The Commission, pursuant to the Mandate and Opinion, therefore, concludes the Commission's Decision and Order entered April 5, 2023, is vacated and of no force and effect.
5. As the parties have previously stipulated to the value of the Subject Property in the August 11, 2022, Stipulation filed with the Commission, the Commission should adopt that value.

II. ORDER

IT IS ORDERED, ADJUDGED, AND DECREED:

1. The decision of the Lancaster County Board of Equalization determining the value of the Subject Property for tax year 2020 is reversed and vacated.
2. The assessed value of the Subject Property, Parcel ID: 10-26-233-007-000, for tax year 2020 is as follows:

Land:	\$170,400
<u>Improvements:</u>	<u>\$0</u>
Total:	\$170,400

3. This Decision and Order is certified to the Lancaster County Treasurer and the Lancaster 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 year 2020.

7. This Decision and Order is effective on May 14, 2024.

Signed and Sealed: May 14, 2024



Robert W. Hotz, Commissioner

James D. Kuhn, Commissioner

Steven A. Keetle, Commissioner

Jackie S. Russell, Commissioner