

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

City of South Sioux City,

Case Nos. 20C 0160 & 20E 0107

Community Development Agency of South
Sioux City,

Case Nos. 20C 0161, 20C 0162, 20C 0163,
20C 0164, 20C 0165, 20C 0166, 20C 0167,
20E 0108, 20E 0109, 20E 0110, 20E 0111,
20E 0112, 20E 0113, 20E 0114, 20E 0115,
20E 0116, 20E 0117, 20E 0118, 20E 0119,
20E 0120, 20E 0121, 20E 0122, 20E 0123,
20E 0124 & 20E 0125

Appellants,

v.

Dakota County Board of Equalization,
Appellee.

**DECISION AND ORDER ON
JURISDICTION**

THE COMMISSION FINDS AS FOLLOWS:

I. PROCEDURAL HISTORY

Appellants filed the appeals in Case Nos. 20C 0160 through 20C 0167 on or about August 26, 2020. The Commission held a jurisdictional show cause hearing on September 30, 2020. On December 18, 2020, Appellants filed 19 additional appeals; these are Case Nos. 20E 0107 through 20E 0125. On January 14, 2021, the Commission held another jurisdictional show cause hearing, which allowed for presentation of evidence on all of the captioned appeals. John M. Hines and Michael Schmiedt appeared telephonically on behalf of Appellants. Kim Watson, Dakota County Attorney, appeared telephonically on behalf of the Dakota County Board of Equalization (the County Board). The Commission took notice of its case files, received evidence, and heard argument regarding its jurisdiction to hear the captioned appeals. Nanci Walsh, South Sioux City Clerk and Jeff Curry, the Dakota County Assessor (the Assessor) testified. At the Commission’s request, and without objection, Appellants provided a post-hearing submission after the September 30, 2020, hearing, discussed further below.

For ease of reference, the following chart shows the parcel number and the Commission’s assigned case number(s) for each appeal, as well as the date the appeal was filed.

Parcel No.	Appeal filed August 26	Appeal filed December 18
220177155	20C 0160	20E 0107
220072108	20C 0161	20E 0108

220153388	20C 0162	20E 0109
220071918	20C 0163	20E 0110
220073228	20C 0164	20E 0111
220017646	20C 0165	20E 0112
220158908	20C 0166	20E 0113
220157170 ¹	20C 0167	20E 0114
220160937		20E 0115
220159521		20E 0116
220161526		20E 0117
220160678		20E 0118
220161267		20E 0119
220158223		20E 0120
220160384		20E 0121
220158762		20E 0122
220157316		20E 0123
220158827		20E 0124
220160317		20E 0125

II. APPLICABLE LAW

The Commission obtains jurisdiction over an appeal when the Commission has the authority to hear the appeal, the appeal is timely filed, the filing fee is timely received and thereafter paid, and a copy of the decision, order, determination, or action appealed from, or other information that documents the decision, order, determination, or action appealed from, is timely filed.² An appellate tribunal, such as the Commission, cannot acquire jurisdiction over an issue if the body from which the appeal is taken had no jurisdiction of the subject matter.³ When an appellate tribunal is without jurisdiction to act, the appeal must be dismissed.⁴ Parties cannot confer subject matter jurisdiction on a tribunal by acquiescence or consent nor may it be created by waiver, estoppel, consent, or conduct of the parties.⁵

Neb. Rev. Stat. § 77-202 provides, in part:

(1) The following property shall be exempt from property taxes:

¹ The County Board’s determination in Case No. 20C 0167 listed only one parcel number, but used a legal description of “Lot 1R, 2R, 3R, 4R, 5R, 6R, 7R, 8R, 9R, 10, 11R, [AND] 12R ALL AMERICA SUBDIV. REPLAT 1.” The County Assessor issued a Notice of Valuation document for each lot separately.

² Neb. Rev. Stat. § 77-5013 (Reissue 2018).

³ See, e.g., *Lane v. Burt Cty. Rural Pub. Power Dist.*, 163 Neb. 1, 77 N.W.2d 773 (1956).

⁴ *Carlos H. v. Lindsay M.* 283 Neb. 1004, 815 N.W.2d 168 (2012).

⁵ *Creighton St. Joseph Regional Hospital v. Nebraska Tax Equalization and Review Commission*, 260 Neb. 905, 620 N.W.2d 90 (2000).

(a) Property of the state and its governmental subdivisions to the extent used or being developed for use by the state or governmental subdivision for a public purpose. *****

Neb. Rev. Stat. §77-202.11 provides, in part:

(1) Leased public property, other than property leased for a public purpose as set forth in subdivision (1)(a) of section 77-202, shall be taxed or exempted from taxation as if the property was owned by the leaseholder. The value of the property shall be determined as provided under section 77-201.

(2) On or before January 31 each year, the state and each governmental subdivision shall provide to the appropriate county assessor each new lease or preexisting lease which has been materially changed which went into effect during the previous year and a listing of previously reported leases that are still in effect. * * * * *

Neb. Rev. Stat. § 77-202.12 provides:

(1) On or before March 1, the county assessor shall send notice to the state or to any governmental subdivision if it has property not being used for a public purpose upon which a payment in lieu of taxes is not made. Such notice shall inform the state or governmental subdivision that the property will be subject to taxation for property tax purposes. The written notice shall contain the legal description of the property and be given by first-class mail addressed to the state's or governmental subdivision's last-known address. If the property is leased by the state or the governmental subdivision to another entity and the lessor does not intend to pay the taxes for the lessee as allowed under subsection (4) of section 77-202.11, the lessor shall immediately forward the notice to the lessee.

(2) The state, governmental subdivision, or lessee may protest the determination of the county assessor that the property is not used for a public purpose to the county board of equalization on or before April 1. The county board of equalization shall issue its decision on the protest on or before May 1.

(3) The decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission on or before June 1. The Tax Commissioner in his or her discretion may intervene in an appeal pursuant to this section within thirty days after notice by the Tax Equalization and Review Commission that an appeal has been filed pursuant to this section.

Title 350 Neb. Admin. Code, Ch. 15 provides, in part:

003.12 When the assessor makes a change in the tax status of the property, notice shall be sent to the owner of record. The owner or lessee may protest such change in tax status to the county board of equalization within thirty days after the date of the notice. Decisions of the county board of equalization on protests must be made within thirty days after the date the protest was filed. * * * * *

003.18 If failure to give notice pursuant to REG-15-003.11C, REG-15-003.11C(2), REG 15-003.12, REG- 15-003.12A, REG-003.14A, REG-15-003.14B, REG-15-003.15B and REG-15-003.16A prevented the timely filing of a protest or appeal, an owner, agent or the lessee that is responsible for paying the property taxes pursuant to Neb. Rev. Stat. Section 77-202.11 and has a right to protest or appeal may petition the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013, on or before December 31 of the year in which the notice

should have been sent, for a determination of the taxability, the actual valuation or the special valuation assessment. * * * * *.⁶

004.01 On or before March 1, the assessor shall review all property owned by the state and the various governmental subdivisions within the county and make a determination of what property is not being used for or being developed for a public purpose as of January 1. All property determined not used for or being developed for a public purpose and not specifically exempted by statute, shall be assumed taxable for property tax purposes and valued pursuant to REG-15-004.01.

004.02 On or before January 31 each year, the state and each governmental subdivision shall provide the appropriate assessor a legal description of its recently leased property or a copy of each new lease or preexisting lease, which has been substantially changed and was in effect on January 1 of the current year.

004.02A On or before January 31, in subsequent years, the state and each governmental subdivision shall also provide the appropriate assessor a listing of previously reported leases that are still in effect and have not been materially changed.

004.03 On or before March 1, the assessor shall send written notice to each state agency and governmental subdivision when he or she finds that the entity owns property that is not being used or developed for a public purpose, and upon which no in lieu of tax is paid. * * * * *.

004.11 Any state agency, governmental subdivision or the lessee having a right to protest or appeal may petition the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013 on or before December 31 of the year in which the notice should have been sent, for a determination of the actual value, or special value because a failure to give notice pursuant to REG-15-004.03, REG-15-004.05B, REG-15-004.07 and 15-004.09B prevented the timely filing of a protest or appeal. * * * * *.⁷

Neb. Rev. Stat. § 18-2137 provides, in part:

The property of a [Community Development Authority] is declared to be public property used for essential public and governmental purposes and shall be exempt from all taxes. Whenever such authority shall purchase or acquire real property pursuant to the Community Development Law, the authority shall annually, so long as it shall continue to own such property, pay out of its revenue to the State of Nebraska, county, city, township, school district, or other taxing subdivision in which such real property is located, in lieu of taxes, a sum equal to the amount which such state, county, city, township, school district or other taxing subdivision received from taxation from such real property during the year immediately preceding the purchase or acquisition of such real property by the authority. The county board of equalization may, in any year subsequent to the purchase or acquisition of such property by the authority, determine the amount that said authority shall pay out of its revenue to the State of Nebraska and its several governmental subdivisions in lieu of taxes, which sum shall be as justice and equity may require, notwithstanding the amount which the state and its governmental subdivisions may

⁶ The Department of Revenue cites Neb. Rev. Stat. §§ 77-202.11, R.R.S. 2003, 77-202 and 77-5013, R.S. Supp., 2006 and 77-202.12, 77-702 and 77-5007, R.S. Supp., 2007 as the statutory authority for this regulation.

⁷ The Department of Revenue cites Neb. Rev. Stat. §§ 49-1202, and 49-1203, R.R.S. 2004, 77-202.11, R.R.S. 2003, 77-202, 77-1315, 77-1502 and 77-5013, R.S. Supp., 2006 and 77-202.12, 77-702 and 77-5007. R.S. Supp., 2007 as the statutory authority for this regulation.

have received from taxation during the year immediately preceding the purchase or acquisition of such property. * * * * *.⁸

III. FINDINGS OF FACT

The Subject Property in these appeals consists of nineteen parcels in Dakota County. One parcel is owned by the City of South Sioux City (the City), and the other eighteen are owned by the Community Development Agency for South Sioux City (the CDA). All of the parcels owned by the CDA were taxed in tax year 2019. The parcel owned by the City (Case Nos. 20C 0160 and 20E 0107) was considered exempt and was not taxed in tax year 2019. The Subject Properties in Case Nos. 20C 0161, 20C 0163, 20C 0164, and 20C 0167 were leased for agricultural use as of January 1, 2020; the Subject Property in Case Nos. 20C 0162, 20C 0165, and 20C 0166 were not leased as of that date. The Subject Property in Case No. 20C 0160 was not leased, but for reasons not fully explained in the record an unrelated party had constructed a building that was at least partly on the parcel. The construction of this building is what led the Assessor to determine that the parcel was taxable.

The parties dispute whether the CDA provided the Assessor with statutorily required lease information on or before January 31, 2020.⁹ The Assessor did not send notice of its intent to tax any parcel involved in these appeals to the City, the CDA, or any of the lessees for tax year 2020.¹⁰

On May 29, 2020, the Assessor sent Notices of Valuation for of each of the nineteen parcels of the Subject Property to the owners. The Notices of Valuation for the cases designated 20E 0115 through 20E 0125 each list an individual lot and parcel number: Lot 3R is listed as parcel number 220160937 (20E 0115), Lot 1R is listed as parcel number 220159521 (20E 0116), and so on. The City and the CDA filed protests with the County Board, asserting that all of the parcels should be exempt from taxation. The County Board affirmed the values set by the Assessor. The County Board's determination submitted by the CDA in Case No. 20C 0167 listed only parcel number 220157170, but used a legal description of "Lot 1R, 2R, 3R, 4R, 5R, 6R, 7R, 8R, 9R, 10, 11R, [AND] 12R ALL AMERICA SUBDIV. REPLAT 1."¹¹ The record does not include the County Board's decisions, if any, for Case Nos. 20E 0115 through 20E 0125. The record does

⁸ Neb. Rev. Stat. § 18-2137 (2018 Cum. Supp.).

⁹ See Neb. Rev. Stat. § 77-202.11.

¹⁰ See Neb. Rev. Stat. § 77-202.12(1).

¹¹ See table at Section I, *supra*.

not show that the CDA or the City made payments in lieu of taxes on the Subject Properties for 2020 or any other tax year.

On August 26, 2020, the Commission received an envelope postmarked August 24, 2020. The envelope contained eight appeal forms,¹² eight decisions of the County Board, and a check for \$200 for filing fees. The decisions of the County Board indicate that the decisions were made pursuant to Neb. Rev. Stat. § 77-1502,¹³ but according to the appeal forms, the issue being appealed was the exempt status of the parcels.

The Commission notified Appellants that the filing fees paid were deficient per changes to Neb. Rev. Stat. § 77-5013 that became effective February 13, 2020.¹⁴ On August 27, 2020, Appellants mailed an additional check for \$210 to the Commission to cover the remaining filing fees.

In their post-hearing submission following the September 30, 2020 hearing, Appellants stated that, if the Commission's jurisdiction extended only to the issue of valuation, and if the filing fee deficiency affected the appeals, Appellants designated priorities for the appeals: if the cases were to proceed as appeals of exempt status, Case Nos. 20C 0161, 20C 0162, 20C 0163, 20C 0164, 20C 0167; and if the cases were to proceed as valuation appeals, Case Nos. 20C 0161, 20C 0163, 20C 0164, 20C 0166, 20C 0167.

The petitions for Case Nos. 20E 0107 through 20E 0125 were received on December 18, 2020. These petitions were filed using the Commission's appeal form. They indicated that they were intended to be petitions of the taxable status of real property, and they were submitted with the required filing fees.

IV. ANALYSIS

“The right of appeal in this state is clearly statutory[.] ... And if these statutes create such a right, the mode and manner of appeal is statutory and such jurisdiction can only be conferred in the manner provided by statute.”¹⁵ The Commission has only the powers conferred upon it by the Legislature, and it does not have the power to apply equitable principles in jurisdictional

¹² A new revision of the Commission's appeal form was published in February 2020, but these appeals were filed on the previous form.

¹³ i.e., that they were appeals following protests of the assessed value of the subject property.

¹⁴ See 2020 Neb. Laws LB 4, § 2. Neither party disputed the amount of filing fees actually due for the appeals.

¹⁵ *Boone County Bd. of Equalization v. Nebraska Tax Equalization and Review Com'n.*, 9 Neb.App. 298, 302, 611 N.W.2d 119, 123, (Neb.App 2000), citing *Lydick v. Johns*, 185 Neb. 717, 719, 178 N.W.2d 581, 582-83 (1970) (quoting *Peck v. Dunlevey*, 184 Neb. 812, 172 N.W.2d 613 (1969)).

matters.¹⁶ Accordingly, in order for the Commission to have jurisdiction over these appeals, there must be a clear statutory right to appeal.

Appellants asserted that the City is a governmental subdivision and the CDA is a governmental subdivision and an Authority as defined by the Community Development Law.¹⁷ In the absence of any evidence or argument to the contrary, we assume that these assertions are correct.

A. Case Nos. 20C 0160 & 20E 0107

These petitions relate to the parcel owned by the City. The undisputed evidence was that the City's parcel was considered exempt and was not taxed in 2019. If the Assessor determined that the property was subject to taxation, the Assessor was required by Neb. Rev. Stat. § 77-202.12 to send the City notice that the property would be subject to taxation for property tax purposes.¹⁸ Upon receiving notice, the City would have had the opportunity to protest that determination to the County Board.¹⁹ It is undisputed that the Assessor did not send that notice.

Neb. Rev. Stat. § 77-202.12 does not contain any provision to file an appeal or petition with this Commission when the notice required by that section is not given. However, 350 Neb. Admin. Code, Ch. 15 § 003.12 states: "When the assessor makes a change in the tax status of the property, notice shall be sent to the owner of record." 350 Neb. Admin. Code, Ch. 15 § 003.18 states: "If failure to give notice pursuant to ... REG 15-003.12 ... prevented the timely filing of a protest or appeal, an owner ... that ... has a right to protest or appeal may petition the Tax Equalization and Review Commission ... on or before December 31 ... for a determination of the taxability, the actual valuation or the special valuation assessment."²⁰

Since the Assessor did not send a notice, the City was prevented from timely filing a protest and it was entitled to petition the Commission any time on or before December 31, 2020 for a review of the taxability of the parcel.²¹ The filing fees for Case Nos. 20C 0160 and 20E 0107 were received before December 31, 2020. Therefore, we find that the Commission has jurisdiction over the petitions filed in Case Nos. 20C 0160 and 20E 0107.

¹⁶ *Creighton*, 260 Neb. at 921, 620 N.W.2d at 102 (2000).

¹⁷ See Neb. Rev. Stat. §§ 18-2101 through 18-2105.

¹⁸ Neb. Rev. Stat. §77-202.12(1). 350 Neb. Admin. Code Ch. 15 § 003.12.

¹⁹ Neb. Rev. Stat. §77-202.12(2). 350 Neb. Admin. Code Ch. 15 § 003.12.

²⁰ The Department of Revenue cites Neb. Rev. Stat. §§ 77-202.11, R.R.S. 2003, 77-202 and 77-5013, R.S. Supp., 2006 and 77-202.12, 77-702 and 77-5007, R.S. Supp., 2007 as the statutory authority for this regulation.

²¹ 350 Neb. Admin. Code Ch. 15 § 003.18.

B. Case Nos. 20C 0161 through 20C 0167

Property owned by the CDA is, by law, “public property used for essential public and governmental purposes and shall be exempt from all taxes.”²² A payment in lieu of taxes, calculated on the basis of the amount received by the taxing subdivision in the year proceeding the acquisition of the property, must be made. We find no statutory authority for a county assessor to assess property owned by the CDA.²³ It follows that there is no statutory process for the CDA to protest or appeal an assessor’s decision to assess taxable value. Additionally, because all of the CDA’s parcels were taxed in 2019, the requirement that the Assessor provide notice of a change in the taxable status does not apply.

The CDA is a political subdivision.²⁴ Assuming the laws relating to governmental subdivisions apply to the CDA,²⁵ Neb. Rev. Stat. § 77-202.12 would have required the Assessor to send notice to the CDA if the CDA “ha[d] property not being used for a public purpose upon which a payment in lieu of taxes is not made.” But § 77-202.12 does not provide for a right to petition the Commission if that notice is not given.²⁶ 350 Neb. Admin. Code Ch. 15 § 004.03 contains the same notice requirement. 350 Neb. Admin. Code Ch. 15 § 004.11 provides that “Any ... governmental subdivision ... having a right to protest or appeal may petition the Tax Equalization and Review Commission ... on or before December 31 of the year in which the notice should have been sent, *for a determination of the actual value, or special value* because a failure to give notice pursuant to [§ 004.03] prevented the timely filing of an appeal or petition.” (emphasis added.) However, the CDA is not seeking a determination of “actual value or special value” of the property; it is seeking a determination of taxability. A determination of taxability is explicitly included among the issues that can be the subjects of petitions under § 003.18, but it is not listed among the issues that can be the subject of petitions under § 004.11.

²² Neb. Rev. Stat. § 18-2137 (2018 Cum. Supp.).

²³ Under the Department of Revenue’s regulations, property of a state or governmental subdivision will be subject to assessment for property taxes if a written agreement is not obtained as to the payment in lieu of tax. 350 Neb. Admin. Code, Ch. 41 § 008. It is not clear whether this section would apply to the CDA since a more specific section, 350 Neb. Admin. Code, Ch. 41, § 009, applies to Community Development Authorities.

²⁴ Neb. Rev. Stat. § 18-2107 (2018 Cum. Supp.).

²⁵ The Nebraska Supreme Court applied Neb. Rev. Stat. §§ 77-202.11 and 77-202.12 to a public power district in *Conroy v. Keith County Bd. of Equal. and Central Nebraska Public Power and Irrigation District.*, 288 Neb. 196, 846 N.W.2d 634 (2014). A public power district is similar to a community development authority in that more specific statutory or constitutional provisions apply to their taxation than the laws of general applicability found at Neb. Rev. Stat. § 77-202 *et seq.*

²⁶ To be clear, no property owned by the CDA will ever meet the standards that trigger the notice requirement, because any property owned by the CDA is, by law, used for a public purpose. Neb. Rev. Stat. § 18-2137 (2018 Cum. Supp.).

The Commission only has that authority which is specifically conferred upon it by the Constitution of the State of Nebraska, the Nebraska State Statutes, or by the construction necessary to achieve the purpose of the relevant provisions or act.²⁷ None of these sources provides the authority for the CDA to petition the Commission regarding the lack of notice of taxable status for the Subject Property.

However, even though we do not have jurisdiction to hear the CDA's appeals as exemption appeals, we do have jurisdiction to hear some of the CDA's appeals as valuation appeals. Because the deadline to file these appeals was August 24, 2020, and because only \$200 in filing fees were received before that deadline, we have jurisdiction only over the appeals that are covered by the \$200 received.²⁸ Giving effect to the priority listed by Appellants in their post-hearing submission, we have jurisdiction to hear 20C 0161 (\$40), 20C 0163 (\$40), 20C 0164 (\$40), 20C 0166 (\$40), and 20C 0167 (\$40). The scope of the hearing on these appeals will be limited to the taxable value of the parcels.

C. 20E 0108 through 20E 0114

The appeals designated 20E 0108 through 20E 0114, filed by the CDA, are subject to the same analysis found in paragraph B, *supra*. This Commission has only the authority which is specifically conferred upon it by the Constitution of the State of Nebraska, the Nebraska State Statutes, or by the construction necessary to achieve the purpose of the relevant provisions or act.²⁹ Again, none of these sources provides the authority for the CDA to petition the Commission to determine the taxable status of its parcels, even though we acknowledge that the CDA should have made a payment in lieu of tax on the parcels, and if assessment of property taxes was the proper remedy for its failure to do so, the Assessor should have provided the CDA with notice of intent to tax.

D. 20E 0115 through 20E 0125

These appeals are also subject to the same analysis found in paragraph B, *supra*, on the issue of the taxable status of the parcels involved. This Commission has only the authority which is specifically conferred upon it by the Constitution of the State of Nebraska, the Nebraska State Statutes, or by the construction necessary to achieve the purpose of the relevant provisions or

²⁷ See, e.g., *Grand Island Latin Club v. Nebraska Liquor Control Commission*, 251 Neb. 61, 67, 554 N.W.2d 778, 782 (1996).

²⁸ We count the \$40 for Case No. 20C 0160 as part of the \$210 in filing fees received after the appeal deadline but before the petition deadline.

²⁹ See, e.g., *Grand Island Latin Club v. Nebraska Liquor Control Commission*, 251 Neb. 61, 67, 554 N.W.2d 778, 782 (1996).

act.³⁰ And again, none of these sources provides the authority for the CDA to file petitions to determine the taxable status of its parcels, even though we acknowledge that the CDA should have made a payment in lieu of tax on the parcels, and if assessment of property taxes was the proper remedy for its failure to do so, the Assessor should have provided the CDA with notice of intent to tax.

We have considered whether we have jurisdiction to take up the issue of valuation on these eleven cases. For these eleven parcels, the record includes a Notice of Valuation issued by the Assessor in May 2020, but it does not include a separate County Board determination. As noted above, the Notices of Valuation each list an individual lot and parcel number: Lot 3R is listed as parcel number 220160937 (20E 0115), Lot 1R is listed as parcel number 220159521 (20E 0116), and so on. The County Board's determination submitted by the CDA in Case No. 20C 0167 listed only parcel number 220157170 (20C 0167 & 20E 0114), but used a legal description of "Lot 1R, 2R, 3R, 4R, 5R, 6R, 7R, 8R, 9R, 10, 11R, [AND] 12R ALL AMERICA SUBDIV. REPLAT 1."³¹ The record does not include the County Board's decisions, if any, for these eleven parcels for which a Notice of Valuation was issued by the Assessor. Appellants did not offer any witness testimony on this issue. The record does not show whether Appellants filed separate protests on each of these parcels with the County Board.

In order for the Commission to consider these cases as valuation petitions, it would be necessary for the CDA to prove that a lack of notice prevented it from timely filing appeals of the County Board's valuation decisions. The CDA did not offer sufficient evidence to prove that it did not receive notice of the valuation of the parcels, or that this lack of notice prevented it from filing timely appeals of the County Board's valuation decisions, if any.

V. CONCLUSIONS OF LAW

The Commission has jurisdiction to hear Case Nos. 20C 0160 and 20E 0107 as petitions on the taxability of the property described in those appeals.

The Commission has jurisdiction to hear Case Nos. 20C 0161, 20C 0163, 20C 0164, 20C 0166, and 20C 0167 as appeals on the value of the property described in those appeals.

The Commission does not have jurisdiction to hear Case Nos. 20C 0162 and 20C 0165, and 20E 0108 through 20E 0125.

³⁰ See, e.g., *Grand Island Latin Club v. Nebraska Liquor Control Commission*, 251 Neb. 61, 67, 554 N.W.2d 778, 782 (1996).

³¹ See table at Section I, *supra*.

THEREFORE IT IS ORDERED:

1. Case Nos. 20C 0162 and 20C 0165, and 20E 0108 through 20E 0125 are dismissed with prejudice.
2. As required by Neb. Rev. Stat. § 77-5018 (Reissue 2018), our order dismissing 20C 0162 and 20C 0165, and 20E 0108 through 20E 0125, if no appeal is filed, shall be certified within thirty days to the Dakota County Treasurer, and the officer charged with preparing the tax list for Dakota County as follows:

Robert Giese
Dakota County Treasurer
PO Box 863
Dakota City, NE 68731

Christy Abts
Dakota County Assessor
PO Box 9
Dakota City, NE 68731

3. Each party is to bear its own costs as to Case Nos. 20C 0162 and 20C 0165, and 20E 0108 through 20E 0125.
4. Case Nos. 20C 0160 and 20E 0107 are hereby consolidated for all future proceedings. These appeals shall be scheduled for a hearing on the merits on the taxable status of the subject property described therein.
5. Case Nos. 20C 0161, 20C 0163, 20C 0164, 20C 0166, and 20C 0167 shall be scheduled for hearings on the merits on the value of property described in those appeals.

SIGNED AND SEALED: February 2, 2021

Robert W. Hotz, Commissioner

Steven A. Keetle, Commissioner