

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

Coni A. Perrigo Worley,
Appellant,

Case No. 24R 1520

v.

**ORDER FOR DISMISSAL
WITH PREJUDICE**

Douglas County Board of
Equalization,
Appellee.

THE COMMISSION FINDS AS FOLLOWS:

I. PROCEDURAL HISTORY

The Commission held a jurisdictional show cause hearing on February 28, 2025 at 11:00AM. Coni A. Perrigo Worley (the Taxpayer) appeared telephonically. Landon L. Friesen, Deputy Douglas County Attorney, appeared telephonically on behalf of the Douglas County Board of Equalization (the County Board). The hearing was held before a quorum of the Commission consisting of Commissioners Robert W. Hotz and James D. Kuhn. The Commission took notice of its case files and heard argument regarding its jurisdiction to hear this appeal.

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.¹ Any action of the County Board pursuant to Neb. Rev. Stat. § 77-1502 may be appealed to the Commission in accordance with Neb. Rev. Stat. § 77-5013 on or before

¹ Neb. Rev. Stat. § 77-5013 (Reissue 2018).

August 24, or on or before September 10 if the County Board has adopted a resolution to extend the deadline for hearing protests under Neb. Rev. Stat. § 77-1502.²

III. FINDINGS OF FACT

The Taxpayer filed an appeal form and filing fee with the Commission, which received the filing on December 26, 2024. The envelope held no other contents.

The Taxpayer testified that she had contacted the County Board about her request for a refund of previously paid taxes. The County Board instructed the Taxpayer to file this matter with the Commission. The Taxpayer did not file or pursue a protest to the County Board prior to filing this appeal.

IV. ANALYSIS

On December 26, 2024, the Commission received an envelope containing an appeal form. The envelope did not contain a copy of a decision, order, determination, or action appeal from, or other information that documents a decision, order, determination, or action appealed from. Testimony indicates the Taxpayer did not protest this matter to the County Board prior to filing the appeal. There is no decision of the County Board to be appealed.

“Jurisdiction is the inherent power or authority to decide a case.”³ 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.⁴ The Taxpayer’s filing does not fall within the authority conferred upon the Commission by the Constitution of the State of Nebraska, the Nebraska State Statutes, or by the construction necessary to achieve the purpose of the

² Neb. Rev. Stat. § 77-1510 (Reissue 2018).

³ *Hofferber v Hastings Utilities*, 282 Neb. 215, 225, 803 N.W.2d 1, 9 (2011) (citations omitted).

⁴ *See, e.g., Grand Island Latin Club v. Nebraska Liquor Control Commission*, 251 Neb. 61, 67, 554 N.W.2d 778, 782 (1996).

relevant provisions or act. The Commission's jurisdiction is primarily appellate, reviewing the decisions of other entities.⁵ The Taxpayer's filing does not appeal a decision, nor does it fall under the limited original jurisdiction authorized by statute. Therefore, the Commission determines it does not have jurisdiction over the appeal or petition.

V. CONCLUSION

The Commission does not have jurisdiction to hear the above captioned appeal.

THEREFORE IT IS ORDERED:

1. The above captioned appeal is dismissed with prejudice.
2. As required by Neb. Rev. Stat. § 77-5018 (Reissue 2018), this decision, if no appeal is filed, shall be certified within thirty days to the Douglas County Treasurer, and the officer charged with preparing the tax list for Douglas County as follows:

John Ewing
Douglas County Treasurer
1819 Farnam St, Rm H02
Omaha, NE 68183

Michael J. Goodwillie
Douglas County Assessor
1819 Farnam St, 4th Floor
Omaha, NE 68183

3. Each party is to bear its own costs in this matter.

SIGNED AND SEALED: March 4, 2025



Robert W. Hotz, Commissioner

James D. Kuhn, Commissioner

⁵ See Neb. Rev. Stat. § 77-5007 (Reissue 2020) (only providing original jurisdiction under § 77-1333 and § 77-1314).