

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

Christensen Ranch,
Appellant,

v.

Custer County Board of
Equalization,
Appellee.

Case Nos. 25A 0061, 25A 0062,
25A 0063, 25A 0064

**ORDER FOR DISMISSAL
WITH PREJUDICE**

THE COMMISSION FINDS AS FOLLOWS:

I. PROCEDURAL HISTORY

The Commission scheduled a single Commissioner hearing on September 15, 2026 at 10:00 AM, Central time, at the Judicial Center, located at 604 Heritage Drive, Broken Bow, Nebraska, before Commissioner James D. Kuhn. Christensen Ranch (the Taxpayer) had Craig Lind appear on its behalf and Elise Taylor (The Assessor) appeared on behalf of the Custer County Board of Equalization (the County Board). The Commission took notice of its case files and heard argument on the merits of the appeal.

II. APPLICABLE LAW

The Commission obtains jurisdiction over an appeal regarding damaged real property valuation through timely appeal upon a protest of the County Board's determination of value as in accordance with Neb. Rev. Stat. § 77-1309. Before the Commission has jurisdiction, further requirements are that 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

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

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 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 An appellate tribunal, such as the Commission, cannot acquire jurisdiction over an issue if it is not an appeal or petition.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

III. FINDINGS OF FACT

The Taxpayer filed a Report of Destroyed Real Property with the Custer County Clerk for four separate parcels as authorized by Neb. Rev. Stat. § 77-1308. The County Board denied relief of the destroyed real property of the parcels on July 22, 2025, and the County Board sent notice to the Taxpayer of its assessment of the property pursuant to Neb. Rev. Stat. § 77-1309 on July 29, 2025. Subsequently, the Taxpayer failed to file a Property Valuation Protest of the County Board's decision for each parcel with the County Clerk. Instead, the Taxpayer filed an appeal for each parcel with the Commission.

The appeals to the Commission were dated August 4, 2025, which detailed the County Board's assessment decisions.

IV. ANALYSIS

While the Taxpayer's fire damage is significant, because the Taxpayer failed to file a protest of the County Board's assessment decision within thirty days of the mailing of the notice of the

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

³ Neb. Rev. Stat. § 77-5013 (Reissue 2018).

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).

assessment by the County Board pursuant to Neb. Rev. Stat. § 77-1309(3), the Taxpayer's appeal to the Commission is not authorized by statute.

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 Custer County Treasurer, and the officer charged with preparing the tax list for Custer County as follows:

Sheri Bryant
Custer County Treasurer
431 S 10th
Broken Bow, NE 68822

Elise Taylor
Custer County Assessor
431 S 10th
Broken Bow, NE 68822

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

SIGNED AND SEALED: Date October 20, 2026



James D. Kuhn, Commissioner