

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

Jene Kasperbauer,  
Appellant,

Case No. 25A 0171

v.

**ORDER FOR DISMISSAL  
WITH PREJUDICE**

Greeley County Board of  
Equalization,  
Appellee.

**THE COMMISSION FINDS AS FOLLOWS:**

**I. PROCEDURAL HISTORY**

The Commission held a jurisdictional show cause hearing on March 25, 2026 at 9:00 a.m. by telephone conference call. Jene Kasperbauer (the Taxpayer) appeared telephonically. Joe McNally, Greeley County Attorney, appeared telephonically on behalf of the Greeley County Board of Equalization (the County Board). The Commission took notice of its case file and heard testimony and 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.<sup>1</sup> Any action of the County Board pursuant to Neb. Rev. Stat. § 77-1502 may be appealed to the

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<sup>1</sup> Neb. Rev. Stat. § 77-5013 (Cum. Supp. 2024). See also *Mid Am. Agri Prods. v. Perkins Cty. Bd. of Equalization*, 312 Neb. 341, 349, 979 N.W.2d 95, 100-01 (2022) (the Commission's jurisdiction over an appeal is derived from § 77-5013).

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.<sup>2</sup> When an appellate tribunal is without jurisdiction to act, the appeal must be dismissed.<sup>3</sup>

### III. FINDINGS OF FACT

On August 15, 2025, the Commission received an envelope containing the Taxpayer's appeal form and filing fee in the captioned appeal. The envelope did not contain a copy of the decision, order, determination, or action appeal from, or other information that documents the decision, order, determination, or action appealed from.

On December 22, 2025, the Commission's legal counsel mailed a letter to the Taxpayer pursuant to Title 442 Neb. Admin. Code ch 5, § 002.02 (06/2021), informing the Taxpayer that the Commission did not receive any decision of the County Board and that the Taxpayer may request a jurisdictional hearing. The Taxpayer requested a jurisdictional hearing.

At the jurisdictional hearing, the Taxpayer testified he sent his appeal to the Commission but was unaware he had to wait until the County Board had made a decision on his protest. The Taxpayer stated he did not recall receiving any copy of the decision in the mail after his protest hearing. However, during the jurisdictional hearing, the Taxpayer found his copy of the Form 422 protest form with the County Board's decision dated July 8, 2025, and the date of mailing to the Taxpayer of July 15, 2025. On cross-examination, the Taxpayer testified he did not mail the County Board's decision to the Commission.

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<sup>2</sup> Neb. Rev. Stat. § 77-1510 (Reissue 2018).

<sup>3</sup> *Main St. Props. LLC v. City of Bellevue*, 318 Neb. 116, 128 13 N.W.3d 911, 922 (2024); *Carlos H. v. Lindsay M.* 283 Neb. 1004, 815 N.W.2d 168 (2012). See also *Mid Am. Agri Prods.*, 312 Neb. at 350, 979 N.W.2d at 101.

#### IV. ANALYSIS

A timely filed copy of the decision, order, determination, or action appealed from, or other information that documents the decision, order, determination, or action appealed from, is a jurisdictional requirement for appeals to the Commission set by statute.<sup>4</sup> The Taxpayer did not send any copy of the decision of the County Board, or other information documenting that decision, to the Commission before the appeal deadline.

#### 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. This Decision and Order, if no further action is taken, shall be certified to the Greeley County Treasurer and the Greeley County Assessor, pursuant to Neb. Rev. Stat. § 77-5018.
3. Each party is to bear its own costs in this matter.

**SIGNED AND SEALED: April 10, 2026.**

**SEAL**



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Robert W. Hotz, Commissioner

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Jackie S. Russell, Commissioner

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<sup>4</sup> Neb. Rev. Stat. § 77-5013 (Cum. Supp. 2024).