

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

Nitzel & Co. Inc.,
Appellant,

Case No. 25R 0400

v.

**ORDER FOR DISMISSAL
WITH PREJUDICE**

Hall County Board of
Equalization,
Appellee.

THE COMMISSION FINDS AS FOLLOWS:

I. PROCEDURAL HISTORY

The Commission held a jurisdictional show cause hearing on March 17, 2026, at 3:00 p.m. by telephone conference call. Ron Nitzel (Mr. Nitzel) appeared telephonically on behalf of Nitzel & Co. Inc. (the Taxpayer). Sarah Carstensen appeared on behalf of the Hall County Board of Equalization (the County Board). The Commission took notice of its case files and heard testimony 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

¹ 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. § 77-1502.²

III. FINDINGS OF FACT

The County Board did not adopt a resolution to extend the deadline for hearing protests under Neb. Rev. Stat. § 77-1502. The applicable filing deadline for Hall County was August 25, 2025, because August 24 was a Sunday. On August 22, 2025, the Commission received an envelope containing an appeal of the determination of the County Board made pursuant to Neb. Rev. Stat. § 77-1502. The envelope contained the Taxpayer's appeal form, a copy of the Form 422 protest form filled out and signed by Mr. Nitzel on behalf of the Taxpayer, and three property record cards for properties not owned by the Taxpayer. The envelope received August 22 did not contain any filing fee. The copy of Form 422 did not include any information about any decision of the County Board.

On December 15, 2025, the Commission's legal counsel mailed a letter to the Taxpayer, via Mr. Nitzel, 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 or filing fee and that the Taxpayer may request a jurisdictional hearing. Mr. Nitzel replied with a handwritten note dated December 31, 2025, requesting a jurisdictional hearing on behalf of the Taxpayer. The Commission received Mr. Nitzel's reply on January 6, 2026. Mr. Nitzel's reply included a copy of Form 422 which appeared to contain the County Board's decision appealed from and a money order for \$40 payable to the Commission.

At the jurisdictional hearing, Mr. Nitzel testified he received the letter from the Commission's legal counsel and responded with the

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

request for hearing and the money order. Mr. Nitzel acknowledged in his testimony that he had forgotten to send the money order with the appeal.

IV. ANALYSIS

The jurisdictional issue in this appeal is whether the Taxpayer submitted the required filing fee and a copy of the decision of the County Board, or other information that documents the decision to the Commission on or before the appeal deadline.³ The Taxpayer's appeal form was timely submitted by the Taxpayer by U.S. Mail and received by the Commission on August 22, 2025. However, the documents received by the Commission on August 22, 2025, do not include a filing fee or any copy of the decision, order, determination, or action appealed from, or other information that documents the decision, order, determination, or action appealed from.

The filing fee and County Board's decision were first received by the Commission with Mr. Nitzel's request for a jurisdictional hearing. Mr. Nitzel's request was dated December 31, 2025, and received by the Commission on January 6, 2026. The deadline for filing the appeal for tax year 2025 for appeals from Hall County was on or before August 25, 2025.⁴ The appeal is timely received if placed in the United States mail, postage prepaid, with a legible postmark for delivery to the Commission, or received by the Commission on or before the date specified by law for filing the appeal.⁵ Because the Taxpayer's filing fee and the County Board's decision were not sent to or received by the Commission on or before August 25, 2025, the Taxpayer's appeal was not perfected and the Commission is without jurisdiction to hear this appeal.

³ 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).

⁴ See Neb. Rev. Stat. § 77-1510 (Reissue 2018).

⁵ Neb. Rev. Stat. § 77-5013(2) (Cum. Supp. 2024).

V. CONCLUSION

The Commission does not have jurisdiction to hear the above captioned appeal, and the appeal should be dismissed.

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 Hall County Treasurer and the Hall 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 1, 2026.



Steven A. Keetle, Commissioner

James D. Kuhn, Commissioner