

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

Mohamed A. Sharaf,  
Appellant,

v.

Douglas County Board of Equalization,  
Appellee.

Case No: 11H 003

Decision and Order Vacating and  
Reversing the Decision of the County Board

**For the Appellant:**  
Mohamed A. Sharaf,  
Pro Se.

**For the Appellee:**  
Malina M. Dobson,  
Deputy Douglas County Attorney.

Heard before Commissioners Thomas D. Freimuth and Nancy J. Salmon.

**I. THE SUBJECT PROPERTY**

The Subject Property is a residential parcel located at 128 North 31<sup>st</sup> Street, Apartment 22, Omaha, Douglas County, Nebraska. The legal description of the parcel is found at Exhibit 1.

**II. PROCEDURAL HISTORY**

A jurisdictional show cause hearing was held on May 30, 2013. Mohamed A. Sharaf (herein referred to as the “Taxpayer”) appeared telephonically at the hearing before the Commission. Malina M. Dobson, Deputy Douglas County Attorney, appeared telephonically on behalf of the Douglas County Board of Equalization (herein referred to as the “County Board”). The Commission took notice of its case file for the purpose of determining personal and subject matter jurisdiction. The Commission also received Exhibits 1 and 2 in evidence.

Michael J. Goodwillie, Chief Deputy Douglas County Assessor, testified at the hearing on behalf of the County Board. Mr. Goodwillie also authored various documents relating to this matter that are contained in the case file.

According to Goodwillie’s testimony and documentation, the Taxpayer filed homestead applications for tax years 2007, 2008, 2009, and 2010. The Douglas County Assessor and the

Tax Commissioner of the Nebraska Department of Revenue approved the Taxpayer's homestead application for tax years 2007, 2008, 2009, and 2010.

Goodwillie testified that the County Assessor's review of the Taxpayer's 2011 homestead application raised concern regarding fulfillment of residency requirements. Thus, the County Assessor forwarded the Taxpayer's application to the Tax Commissioner for review.<sup>1</sup>

According to the Affidavit of Mark Rosenberg, a Tax Specialist Senior with the Nebraska Department of Revenue, in September 2011 the Douglas County Assessor's staff requested his review of the Taxpayer's 2007 - 2011 homestead applications to determine whether residency requirements were satisfied.<sup>2</sup> In response to this request, Rosenberg reviewed the Taxpayer's Federal Income Tax Returns for 2007, 2008, 2009, and 2010.<sup>3</sup> He determined that these returns listed the Taxpayer's address as 4260 Miami Street, St. Louis, Missouri 63116.<sup>4</sup>

Rosenberg also reviewed the W-2 forms for both the Taxpayer and Ms. Zainab Abdou, the Taxpayer's wife.<sup>5</sup> While the Taxpayer had no W-2 forms, Abdou filed W-2 forms for 2007, 2008, 2009, and 2010.<sup>6</sup> Abdou's 2007 W-2 form indicated that her address was the Subject Property, but her subsequent W-2 forms indicated her address was 4260 Miami Street, St. Louis, Missouri 63116.

Rosenberg further reviewed the Taxpayer's Nebraska Income Tax Returns for year 2007, 2008, 2009, and 2010.<sup>7</sup> Rosenberg determined that the Taxpayer claimed Nebraska residency status on those forms, but that his address was listed as 4260 Miami Street, St. Louis, Missouri 63116.<sup>8</sup>

Rosenberg reported his findings to the Douglas County Assessor.<sup>9</sup> Based on these findings, under cover of letter dated September 7, 2011, the Douglas County Assessor informed the

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<sup>1</sup> E2:1

<sup>2</sup> E2:1.

<sup>3</sup> E2:1.

<sup>4</sup> E2:2

<sup>5</sup> E2:2.

<sup>6</sup> E2:2.

<sup>7</sup> E2:2.

<sup>8</sup> E2:2. Rosenberg's Affidavit notes that the Taxpayer's Nebraska Income Tax Returns for 2007 – 2010 included a "check" in the applicable box indicating Nebraska residency status. The Affidavit also notes that these returns list a high school code for School District 56 in David City, Nebraska.

<sup>9</sup> E2:2.

Taxpayer regarding the Nebraska Department of Revenue's disapproval of his homestead exemption applications for tax years 2007 – 2010 due to failure to meet residency requirements.<sup>10</sup> The letter states that the Taxpayer was liable to pay property taxes for years 2007, 2008, 2009, and 2010, and that any unpaid taxes would constitute a lien on the Subject Property, citing Nebraska Statutes section 77-3522 and section 004.08 of 350 Neb. Admin. Code Chapter 45 as authority.<sup>11</sup> The Commission notes that the County Assessor's letter does not contain information regarding appeal procedure.<sup>12</sup>

After issuance of the letter referenced above dated September 7, 2011, Goodwillie testified that the County Assessor's office informed the Taxpayer that the appropriate procedure for appeal of the County Assessor's decision was an appeal to the County Board pursuant to Nebraska Statute section 77-3519. In response to this information, the Taxpayer appealed the County Assessor's homestead exemption rejection for tax years 2007 - 2010 to the County Board.

On October 18, 2011, the County Board considered the Taxpayer's appeal of the County Assessor's alleged rejection of the Taxpayer's homestead exemption for tax years 2007 - 2010 and alleged imposition of taxes, penalties and interest.<sup>13</sup> In response to this appeal, the County Board determined as follows in pertinent part: “[D]eny the homestead exemption for item G. (Protest of homestead exemption rejection for 2007, 2008, 2009 and 2010.” On November 14, 2011, the Commission received an appeal form from the Taxpayer appealing this determination by the County Board.

Prior to the hearing, Goodwillie submitted a “Stipulation” to the Commission signed by him and the Taxpayer that reflects negotiations between the parties in the aftermath of the County Board's decision regarding the County Assessor's actions.<sup>14</sup> Under this Stipulation agreement, the Taxpayer's homestead exemption for the Subject Property would be reinstated for tax years 2007 and 2008, and the parcel would remain taxable for tax years 2009 and 2010. The Stipulation agreement also waives penalties and interest for tax years 2007 and 2008, but

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<sup>10</sup> E1.

<sup>11</sup> E1.

<sup>12</sup> E1.

<sup>13</sup> Case File (County Board Resolution No: 195).

<sup>14</sup> Case File.

imposes penalties and interest for tax years 2009 and 2010. The Taxpayer, the County Assessor, and the County Board request that the Commission approve this Stipulation.

### III. STANDARD OF REVIEW

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.<sup>15</sup> The Commission is an administrative agency and only has that authority granted it by the legislature.<sup>16</sup>

### IV. ANALYSIS

#### A. Law

The homestead exemption statutes are currently contained in Nebraska Statutes section 77-3501-3529.<sup>17</sup> Homestead exemptions are limited to owner-occupied dwellings.<sup>18</sup> A Taxpayer must file a homestead exemption application each year.<sup>19</sup> A claimant must certify each year to the county assessor that no changes have occurred.<sup>20</sup> The application for homestead exemption and certification of a previously granted homestead exemption are conducted on the same form.<sup>21</sup> Nebraska Statute does not create a separate procedure for certification. The rules and regulations of the Tax Commissioner of the Nebraska Department of Revenue treat the application and certification processes identically.<sup>22</sup>

Under Nebraska Statutes section 77-3516, county assessors are required to determine whether homestead exemption applications meet statutory requirements, with the exception of income requirements.<sup>23</sup> On or before July 31 of the year in question, the county assessor is required to send an applicant notice of rejection, if any.<sup>24</sup>

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<sup>15</sup> *Creighton St. Joseph Regional Hospital v. Nebraska Tax Equalization and Review Commission*, 260 Neb. 905, 620 N.W.2d 90 (2000).

<sup>16</sup> *Arcadian Fertilizer, L.P. v. Sarpy County Bd. of Equal.*, 7 Neb.App. 499, 504 - 505, 583 N.W.2d 353, 356 - 357 (1998)(Citations omitted).

<sup>17</sup> See, Neb. Rev. Stat. §77-3501-3529 (Reissue 2009). The Commission notes that Neb. Rev. Stat. §77-3517 and §77-3519 were changed by Laws 2010, LB877, §6 and Laws 2011, LB384, §19, respectively (revisions contained in 2012 Cum. Supp.). The tax years at issue in this appeal are 2007-2010, and these changes were not applicable at any relevant time.

<sup>18</sup> Neb. Rev. Stat. §77-3502-3503 (Reissue 2009).

<sup>19</sup> Neb. Rev. Stat. §77-3512 (Reissue 2009).

<sup>20</sup> Neb. Rev. Stat. §77-3514 (Reissue 2009).

<sup>21</sup> 350 Neb. Admin. Code, ch. 45 § 004.01 (2009).

<sup>22</sup> See, 350 Neb. Admin. Code, ch. 45 (2009).

<sup>23</sup> Neb. Rev. Stat. §77-3516 (Reissue 2009).

<sup>24</sup> Neb. Rev. Stat. §77-3516 (Reissue 2009).

In the case where a county assessor rejects a homestead exemption application, Nebraska Statutes section 77-3519 provides that the applicant may appeal to the county board of equalization within 30 days of receipt of notice.<sup>25</sup> Nebraska Statutes section 77-3519 further provides that the applicant may appeal a county board of equalization's appeal determination to the Commission within thirty days after the decision.<sup>26</sup>

If a county assessor determines that an application meets all statutory requirements, with the exception of income requirements, a county assessor is required to forward the application to the Tax Commissioner by August 1 of each year.<sup>27</sup> The Tax Commissioner then determines whether the application satisfies statutory income requirements and certifies this determination to a county assessor before November 1 of each year.<sup>28</sup>

If the Tax Commissioner approves the application, the reduction is entered on the rent rolls.<sup>29</sup> If the Tax Commissioner rejects the application in full or in part, written notice must be issued to the applicant.<sup>30</sup> The applicant may petition the Tax Commissioner for a hearing within 30 days of notice of application rejection in part or in full.<sup>31</sup> The Tax Commissioner's decision after any such hearing is appealable to the Commission within 30 days.<sup>32</sup>

The Tax Commissioner is granted statutory authority to review homestead exemption application income information sua sponte, by request of the applicant, or by request of the applicant's spouse, or by an owner-occupant.<sup>33</sup> Any action stemming from any such review must occur within three years after December 31<sup>st</sup> of the year in which the exemption is claimed.<sup>34</sup>

The Tax Commissioner is required to issue notice to a party requesting review in the case where a homestead exemption is denied or reduced for income requirement reasons. Thereafter, the party may appeal the decision first to the Tax Commissioner, and then to the Commission.<sup>35</sup>

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<sup>25</sup> Neb. Rev. Stat. §77-3519 (Reissue 2009).

<sup>26</sup> Neb. Rev. Stat. §77-3519 (Reissue 2009).

<sup>27</sup> Neb. Rev. Stat. §77-3517 (1) (Reissue 2009).

<sup>28</sup> Neb. Rev. Stat. §77-3517 (1) (Reissue 2009).

<sup>29</sup> Neb. Rev. Stat. §77-3517 (1) (Reissue 2009).

<sup>30</sup> Neb. Rev. Stat. §77-3517 (1) (Reissue 2009).

<sup>31</sup> Neb. Rev. Stat. §77-3520 (Reissue 2009).

<sup>32</sup> Neb. Rev. Stat. §77-3520 (Reissue 2009).

<sup>33</sup> Neb. Rev. Stat. §77-3517(2)(a) (Reissue 2009).

<sup>34</sup> Neb. Rev. Stat. §77-3517(2)(a) (Reissue 2009).

<sup>35</sup> Neb. Rev. Stat. §77-3517(c) (Reissue 2009).

The Tax Commissioner is required to promulgate rules and regulations to guide and inform county assessors and the county boards of equalization with regard to application of the homestead exemption statutes.<sup>36</sup> These rules and regulations must be consistent with Nebraska Statutes section 77-3501 to 77-3529, and they must affect the “application, hearing, assessment, or equalization” of property for which a homestead exemption is claimed.<sup>37</sup>

Nebraska Statutes section 77-3522 contains a penalty for false or fraudulent statements of material fact made as part of the homestead application process. Any person who assists another in making a false or fraudulent claim is guilty of a Class II misdemeanor, and any person who knowingly makes a false or fraudulent oath or affirmation is guilty of a Class I misdemeanor.<sup>38</sup> In addition to the typical misdemeanor penalties, if misstatements by an owner result in an excessive homestead exemption claim, “the claim may be disallowed in full, and if the claim has been allowed, an amount equal to the amount of taxes due but not paid by reason of such unlawful and improper allowance of homestead exemption shall be due[.]”<sup>39</sup> The statute does not expressly grant a county assessor or the Tax Commissioner the authority to impose this penalty.<sup>40</sup>

The Nebraska Department of Revenue’s rules and regulations state as follows regarding this statutory framework:

If the claimant provides incorrect information or fails to notify the county assessor of a change in status and this results [sic] in an unlawful granting or continuation of a homestead exemption, the tax that would have been due, together with penalty and interest, shall become a lien on the property when entered upon the books of the county treasurer. Any person who has permitted unlawful allowance of a homestead exemption shall forfeit his or her right to a homestead exemption on any other property located in this state for the two succeeding years.<sup>41</sup>

The Nebraska Courts have not issued decisions construing Nebraska Statutes section 77-3522. Under these circumstances, the Commission has an affirmative obligation to apply the statute in accordance with its own understanding of it.<sup>42</sup> “A statute is not to be read as if open to

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<sup>36</sup> Neb. Rev. Stat. §77-3521 (Reissue 2009).

<sup>37</sup> Neb. Rev. Stat. §77-3521 (Reissue 2009).

<sup>38</sup> Neb. Rev. Stat. §77-3522(1) (Reissue 2009).

<sup>39</sup> Neb. Rev. Stat. §77-3522(2) (Reissue 2009).

<sup>40</sup> See, Neb. Rev. Stat. §77-3522(2) (Reissue 2009).

<sup>41</sup> 350 Neb. Admin. Code, ch. 45 § 004.08 (2009).

<sup>42</sup> See, e. g., *State v. Moore*, 250 Neb. 805, 819, 553 N.W.2d 120, 132 (1996).

construction as a matter of course. If the language of a statute is clear, the words of such statute are the end of any judicial inquiry regarding its meaning. In the absence of ambiguity, courts must give effect to statutes as they are written.”<sup>43</sup> “In discerning the meaning of a statute, a court must determine and give effect to the purpose and intent of the Legislature as ascertained from the entire language of the statute considered in its plain, ordinary, and popular sense.”<sup>44</sup> In the absence of anything to the contrary, statutory language is to be given its plain and ordinary meaning; an appellate court will not resort to interpretation to ascertain the meaning of statutory words which are plain, direct, and unambiguous.<sup>45</sup> “In construing a statute, appellate courts are guided by the presumption that the Legislature intended a sensible rather than absurd result in enacting the statute. An appellate court will place a sensible construction upon a statute to effectuate the object of the legislation, as opposed to a literal meaning that would have the effect of defeating the legislative intent.”<sup>46</sup> “In construing a statute, a court must look to the statutory objective to be accomplished, the evils and mischiefs sought to be remedied, and the purpose to be served, and then must place on the statute a reasonable or liberal construction that best achieves the statute's purpose, rather than a construction that defeats the statutory purpose.”<sup>47</sup> “Components of a series or collection of statutes pertaining to a certain subject matter are in pari materia and should be conjunctively considered and construed to determine the intent of the Legislature, so that different provisions are consistent, harmonious, and sensible.”<sup>48</sup>

“Subject matter jurisdiction is the power of a tribunal to hear and determine a case of the general class or category to which the proceedings in question belong and to deal with the general subject matter involved.”<sup>49</sup> “Before reaching the legal issues presented for review, it is the duty of an appellate court to determine whether it has jurisdiction over the matter before it, irrespective of whether the issue is raised by the party.”<sup>50</sup>

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<sup>43</sup> *Alisha C. v. Jeremy C.*, 283 Neb 340, 8 (2012) (Citations Omitted).

<sup>44</sup> *Blaser v. County of Madison*, 285 Neb. 290, N.W.2d (2013) (citing *Bridgeport Ethanol v. Nebraska Dept. of Rev.*, 284 Neb. 291, 818 N.W.2d 600 (2012)).

<sup>45</sup> *See id.*

<sup>46</sup> *State v. Norman*, 282 Neb. 990, 997 (2012) (citations omitted).

<sup>47</sup> *Martensen v. Rejda Bros., Inc.*, 283 Neb. 279, 292 (2012) (Citations omitted).

<sup>48</sup> *Blaser v. County of Madison*, 285 Neb. 290, N.W.2d (2013) (citing *Pittman v. Western Engineering Co.*, 283 Neb. 913, 813 N.W.2d 487 (2012)).

<sup>49</sup> *Creighton St. Joseph Regional Hosp. v. Nebraska Tax Equalization and Review Com'n*, 260 Neb. 905, 99, 620 N.W.2d 90, 99 (2000)(Citations omitted).

<sup>50</sup> *Sutton v. Killham*, 285 Neb. 1, 5, 825 N.W.2d 188, 192 (2013).

## B. Analysis

Nebraska Statutes section 77-3522(2) is an additional criminal penalty. Subsection (1) criminalizes a fraudulent claim or application for homestead exemption. Subsection (2) begins, “In addition to the penalty provided in subsection (1) of this section,” and creates a lien and penalty to be assessed to an owner who makes misstatements when applying for a homestead exemption.<sup>51</sup> It is clear from subsection (2) that the lien and penalty are more than just a retroactive recovery of lawfully due taxes.

Subsection 1 and subsection 2 of Nebraska Statutes section 77-3522 must be read together.<sup>52</sup> Subsection 2 creates an additional criminal penalty upon conviction of the crimes identified in subsection 1. The Commission has extensively reviewed the legislative history and finds nothing that contradicts this determination.<sup>53</sup>

Administrative agencies have limited jurisdiction and only have that authority which is granted by the Legislature.<sup>54</sup> Nebraska Statutes section 77-3522(2) does not specifically state that the assessment of the penalties and lien referenced therein is a function of the county assessor. In the absence of anything to the contrary, statutory language is to be given its plain and ordinary meaning; no interpretation will be given to ascertain the meaning of statutory words which are plain, direct, and unambiguous.<sup>55</sup>

The Legislature has demonstrated the ability to grant authority to review previously granted homestead exemptions. Nebraska Statutes section 77-3517 establishes clear authority and procedures for the Tax Commissioner to review previously granted homestead exemption applications for misstatements or incorrect income information.

By criminalizing a false or fraudulent application for homestead exemption, the Legislature pronounced the appropriate venue. Nebraska Statutes section 77-3522(1) criminalizes a false or

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<sup>51</sup> Neb. Rev. Stat. §77-3522(2) (Reissue 2009).

<sup>52</sup> *Blaser v. County of Madison*, 285 Neb. 290, N.W.2d (2013) (citing *Pittman v. Western Engineering Co.*, 283 Neb. 913, 813 N.W.2d 487 (2012)).

<sup>53</sup> The Commission has extensively reviewed the legislative history and finds nothing which would contradict its finding that Neb. Rev. Stat. §77-3522(2) is an additional criminal penalty.

<sup>54</sup> See, *Creighton St. Joseph Regional Hospital v. Nebraska Tax Equalization and Review Commission*, 260 Neb. 905, 620 N.W.2d 90 (2000).

<sup>55</sup> *Blaser v. County of Madison*, 285 Neb. 290, N.W.2d (2013) (citing *Bridgeport Ethanol v. Nebraska Dept. of Rev.*, 284 Neb. 291, 818 N.W.2d 600 (2012)).

fraudulent claim on an application for a homestead exemption and categorizes the crimes as Class I or Class II misdemeanors. The county courts and district courts have concurrent jurisdiction over criminal cases for misdemeanors or infractions.<sup>56</sup> The Commission has never been granted the authority to determine the criminal culpability of a defendant. Of course, if it was determined that the Commission possesses such authority, the defendant would have rights and presumptions vastly different from normal valuation, equalization, or exemption cases that the Commission generally hears.

The County Assessor asserts that because Nebraska Statutes section 77-3522 does not provide a procedure for appeal of the penalty imposed thereunder, the appropriate procedure is the same as the process for appeal to the county board of equalization in the case of a rejected homestead exemption application under Nebraska Statutes section 77-3519.<sup>57</sup> The Commission notes, however, that the penalty described in section 77-3522(2) is not imposed in connection with a rejected homestead exemption application. Rather, this penalty is imposed following criminal conviction and two-year exemption forfeiture under section 77-3522(1).

The process for applying for a homestead exemption and appealing the determinations of the county assessor and Tax Commissioner upon rejection are outlined in Nebraska Statutes sections 77-3501 to 77-3529.<sup>58</sup> Because Nebraska Statutes section 77-3522(2) is an additional criminal penalty following the conviction of an individual as described in subsection 1, the procedure for appropriate appeal is the same as all other criminal convictions. The appropriate venue for appeal of a misdemeanor conviction is to the Court of Appeals or Supreme Court.<sup>59</sup>

The Commission finds that a penalty imposed following criminal conviction is distinct and meaningfully different than a rejected homestead exemption application.<sup>60</sup> A county board is not granted authority to hear appeals of the penalty imposed under Nebraska Statutes section 77-

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<sup>56</sup> Neb. Rev. Stat. §24-517(6) (Reissue 2008); Neb. Rev. Stat. §24-302 (Reissue 2008) (“The district courts have and exercise general, original and appellate jurisdiction in all matters, both civil and criminal, except where otherwise provided.”).

<sup>57</sup> Neb. Rev. Stat. §77-3519 (Reissue 2009) contains the authorizing language granting the county board and the Commission limited authority to hear appeals of if a county assessor rejects an application. The county assessor’s duties regarding the determination of homestead exemption status are contained in Neb. Rev. Stat. §77-3516 (Reissue 2009) and Neb. Rev. Stat. §77-3517 (Reissue 2009).

<sup>58</sup> See, Neb. Rev. Stat. §77-3501-3529 (Reissue 2009).

<sup>59</sup> Neb. Rev. Stat. §29-2302 (Reissue 2008).

<sup>60</sup> This position is supported by the plain language of Neb. Rev. Stat. §77-3516 (Reissue 2009) that requires a county assessor to send notice of a rejected homestead application for residency reasons by July 31 of each year. If Neb. Rev. Stat. §77-3522 or 350 Neb. Admin. Code, ch. 45 §004.08 were interpreted to allow a county assessor to reject an application for residency purposes years later, then it would conflict with the plain language of Neb. Rev. Stat. §77-3516.

3522(2), and neither is the Commission. A county board and the Commission have the limited authority to hear appeals of rejected homestead exemption applications under Nebraska Statutes section 77-3519.

Under cover of letter dated September 7, 2011, the County Assessor cited the Tax Commissioner's rules and regulations for purposes of explaining his authority to assess a penalty under Nebraska Statutes section 77-3522(2) on the Taxpayer. The Commission notes, however, that the Tax Commissioner may only issue rules and regulations concerning homestead exemption that provide "information and guidance."<sup>61</sup> The Commission finds that any interpretation that the Tax Commissioner's rules and regulations grant the county assessor or Commission the authority to impose criminal penalties would be inconsistent with Nebraska Statutes section 77-3522.

## V. CONCLUSION

The Commission finds that: (1) the County Assessor did not have the authority to reject the Taxpayer's homestead exemption for tax years 2007 – 2010 because the alleged rejection occurred under cover of letter dated September 7, 2011, which did not meet the July 31<sup>st</sup> deadline for each tax year under Nebraska Statutes section 77-3516; (2) the County Assessor did not have the authority to assess the penalty described in Nebraska Statutes section 77-3522(2) on the Taxpayer, for the reason that section 77-3522(2) establishes an additional penalty for criminal conduct described in section 77-3522(1); (3) the County Board did not have the authority to hear the Taxpayer's appeal of the County Assessor's actions stated in his letter dated September 7, 2011; and (4) the Commission lacks subject matter jurisdiction in this appeal. The Commission further finds that the County Assessor's actions outlined in his September 2011 letter and the County Board's determination regarding the Taxpayer's appeal of these actions are void.

The Commission's decision herein does not determine whether the Taxpayer qualified for a homestead exemption for tax years 2007 – 2010. Rather, the Commission is simply deciding that it does not have subject matter jurisdiction over this particular appeal.

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<sup>61</sup> Neb. Rev. Stat. §77-3521 (Reissue 2009).

## VI. ORDER

IT IS ORDERED THAT:

1. The Douglas County Assessor's actions regarding the Taxpayer's homestead exemption for tax years 2007, 2008, 2009 and 2010 as outlined in his September 2011 letter are void.
2. The decisions of the Douglas County Board of Equalization on October 18, 2011, regarding the Taxpayer's appeal of these actions, are void.
3. The decision(s) of the Douglas County Board of Equalization is vacated and reversed.
4. This Decision and Order, if no appeal is timely filed, shall be certified to the Douglas County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2012 Cum. Supp.)
5. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
6. Each party is to bear its own costs in this proceeding.
7. This Decision and Order is effective for purposes of appeal on February 11, 2014.

Signed and Sealed: February 11, 2014.

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Thomas D. Freimuth, Commissioner

SEAL

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Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2012 Cum. Supp.), other provisions of Nebraska Statute and Court Rules.