

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Dingmans Saddle Creek LLC,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case No: 17C 0577

**ORDER FOR DISMISSAL WITH
PREJUDICE**

THE COMMISSION BEING FULLY INFORMED IN THE PREMISES, FINDS AND DETERMINES AS FOLLOWS:

I. PROCEDURAL HISTORY

Dingmans Saddle Creek LLC (the Taxpayer) filed a petition for review of a decision of the Douglas County Board of Equalization (the County Board) pursuant to Neb. Rev. Stat. § 77-1507.01. On January 17, 2018, the Commission issued an Order to Show Cause and Notice of Hearing, setting a jurisdictional show cause hearing for February 20, 2018. At the time set for hearing, Shakil A. Malik, Deputy Douglas County Attorney, appeared telephonically on behalf of the County Board. The Taxpayer was contacted and declined to appear or otherwise participate in the hearing.

II. ANALYSIS

If a party to a proceeding at a Show Cause Hearing does not appear within fifteen (15) minutes of the time for the hearing, the proposed order may be issued if the record demonstrates that notice has been provided to the party against whom the Order to Show Cause is issued, or a reasonable attempt to provide notice has been issued.¹

An Affidavit of Service in the records of the Commission establishes that a copy of the Order to Show Cause and Notice of Hearing was served upon the Taxpayer at the address listed on his appeal form by certified mail, postage prepaid.

¹ 442 NAC 5 § 029.03 (6/11)

Notice of the show cause hearing was given to the Taxpayer, but the Taxpayer failed to appear and provide evidence regarding the validity of the appeal. Entry of an order dismissing the appeal is appropriate. Therefore, the Commission determines that the appeal should be dismissed.

III. CONCLUSION

The Taxpayer's appeal should be dismissed.

ORDER

IT IS ORDERED THAT:

1. The above captioned appeal is dismissed with prejudice.
2. 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:

Diane Battiato
1819 Farnam Stre. Ste H09 Civic Center
Omaha, NE 68183-1000

John Ewing
1819 Farnam St., Rm H03
Omaha, NE 68183

as required by Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.).

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

SIGNED AND SEALED: March 20, 2018.

Steven A. Keetle, Commissioner

SEAL

James D. Kuhn, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2016 Cum. Supp.), other provisions of Nebraska Statute and Court Rules.