

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Keith J. Dreher,
Appellant,

v.

Adams County Board of Equalization,
Appellee.

Case No: 17H 0003

Decision and Order Affirming the
Determination of the County Board of
Equalization
(Default Judgment)

For the Appellant:

No appearance

For the Appellee:

David A. Bergin,
Adams County Attorney

The appeal was heard before Commissioners Robert W. Hotz and Steven A. Keetle.

I. THE SUBJECT PROPERTY

The Subject Property is a residential parcel located at 1255 N. Adams Central Avenue, Juniata, Adams County, Nebraska. The legal description of the parcel is found in the Case File.

II. PROCEDURAL HISTORY

A Notice of Rejection of Homestead Exemption was issued on September 19, 2017. Keith J. Dreher (the Taxpayer) appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The Commission issued an Order for Hearing on June 29, 2018, setting the hearing date for October 3, 2018. Affidavits of Service which appear in the records of the Commission establish that a copy of the Orders for Hearing and Notice of Hearing listed above was served on all parties.¹ The Commission held a hearing on October 3, 2018. No one appeared on behalf of the Taxpayer as directed by the Commission's Order for Hearing. The County Board moved for a default judgment in favor of the County Board's determination.

¹ See, Case File.

III. STANDARD OF REVIEW

“In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the commission shall deny the appeal.”² The Commission is authorized to enter default judgments.³

IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of hearing and therefore presented no evidence to show that the order, decision, determination or action appealed from was incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board should be affirmed.

V. ORDER

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The Decision of the Adams County Board of Equalization rejecting the homestead exemption application for the Subject Property for tax year 2017 is Affirmed.
3. This Decision and Order, if no appeal is timely filed, shall be certified to the Adams County Treasurer and the Adams County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.).
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each Party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax year 2017.

² Neb. Rev. Stat. §77-5016(9) (2016 Cum. Supp.).

³ Neb. Rev. Stat. §77-5015 (2016 Cum. Supp.).

7. This Decision and Order is effective for purposes of appeal on October 4, 2018.⁴

Signed and Sealed: October 4, 2018

Robert W. Hotz, Commissioner

SEAL

Steven A. Keetle, Commissioner

⁴ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2016 Cum. Supp.), and other provisions of Nebraska Statutes and Court Rules.