

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Benkelman Community Redevelopment
Authority,
Appellant,

v.

Dundy County Board of Equalization,
Appellee.

Case No: 18C 0027

**ORDER FOR DISMISSAL
WITH PREJUDICE**

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

I. PROCEDURAL HISTORY

A show cause hearing was held on October 22, 2018. At the hearing, the Commission received evidence and heard argument regarding its authority to hear this appeal. Robert Rhoades, President, appeared telephonically for the Benkelman Community Redevelopment Authority (the Taxpayer). Jerry Fries, board member, appeared telephonically for the Dundy County Board of Equalization (the County Board). Without objection, the Commission took notice of its case file for the purpose of determining personal jurisdiction and subject matter jurisdiction. Exhibit 1, containing documents relating to the Subject Property and the appeal, was offered by the Taxpayer and received without objection.

II. ANALYSIS

On June 19, 2018, the Taxpayer filed a Property Valuation Protest with the County Board. The protest form indicates that the protested valuation was for 2017,¹ and the amount protested corresponds to the 2017 valuation, which is different than the 2018 valuation.² The County Board dismissed the protest as not timely filed.

Protests regarding real property valuation must be signed and filed with the county board of equalization on or before June 30 each year.³ In this case, both the documents mentioned above and the testimony of the Taxpayer's witness confirm that the subject matter of the appeal is the

¹ Case File.

² Ex. 1 at 2.

³ Neb. Rev. Stat. §77-1502(1) (2016 Cum. Supp.).

valuation of the property for tax year 2017. Thus, the deadline for filing the protest with the County Board was June 30, 2017. When the protest was filed on June 19, 2018, the County Board no longer had the authority to hear or decide the protest.

Because the County Board lacked authority to hear the protest, the Commission lacks authority to hear the appeal.⁴ The Taxpayer has presented no basis in statute or case law to support its assertion that either the County Board or the Commission has authority to decide a protest related to tax year 2017 that was filed in June 2018. Therefore, the Commission determines that it does not have authority to reach the merits of the appeal filed by the Taxpayer, and the appeal must be dismissed.

III. CONCLUSION

The Commission does not have authority to reach the merits of the appeal filed by the Taxpayer, and the appeal therefore must be dismissed.

ORDER

IT IS THEREFORE ORDERED THAT:

1. The above captioned appeal is dismissed with prejudice.
2. As required by Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.), this decision, if no appeal is filed, shall be certified within thirty days to the Dundy County Treasurer, and the officer charged with preparing the tax list for Dundy County as follows:

Joanna Niblack
PO Box 487
Benkelman, NE 69021-0487

Penny Denny
PO Box 425
Benkelman, NE 69021-0425

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

⁴ See, *Village at North Platte v. Lincoln County Board of Equalization*, 292 Neb. 533, 873 N.W.2d 201 (2016).

SIGNED AND SEALED October 24, 2018

Seal

Robert W. Hotz, Commissioner

James D. Kuhn, Commissioner