

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Menards, Inc.,
Appellant,

v.

Dodge County Board of Equalization,
Appellee.

Case No: 18C 0413

**ORDER FOR DISMISSAL WITH
PREJUDICE**

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

I. PROCEDURAL HISTORY

Menards, Inc. (the Taxpayer) appealed a decision of the Dodge County Board of Equalization (the County Board). On October 19, 2018, the Commission issued an Order to Show Cause and Notice of Hearing, setting a jurisdictional show cause hearing for November 29, 2018. This Order required the Taxpayer to appear and show cause why a proposed order dismissing the appeal should not be entered. At the time set for hearing, the Taxpayer failed to appear.

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 the appeal form by certified mail, postage prepaid.

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

¹ 442 NAC 5 § 029.03 (6/11).

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.

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

Debbie Churchill
Dodge County Assessor
435 N. Park, Room 202
Fremont, NE 68025

Cathy Dill
Dodge County Treasurer
PO Box 999
Fremont, NE 68026

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

SIGNED AND SEALED: November 30, 2018

Robert W. Hotz, Commissioner

SEAL

James D. Kuhn, Commissioner

² 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.