

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Royal Court Apartments LLC,
Appellant,

v.

Hall County Board of Equalization,
Appellee.

Case No: 18C 0476

**ORDER FOR DISMISSAL WITH
PREJUDICE**

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

I. PROCEDURAL HISTORY

Royal Court Apartments LLC (the Taxpayer) appealed a decision of the Hall County Board of Equalization (the County Board). On November 29, 2018, the Commission issued an Order to Show Cause and Notice of Hearing, setting a jurisdictional show cause hearing for January 24, 2019. This Order required the Taxpayer to appear and show cause why a proposed order dismissing the appeal or petition should not be entered. At the time set for hearing, no person authorized to represent the Taxpayer appeared at the hearing when the Commission attempted contact as prescribed by the Order to Show Cause and Notice of Hearing.¹

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.²

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.

¹ See 442 NAC 4 § 10 (06/11).

² 442 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

THEREFORE 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 Hall County Treasurer, and the officer charged with preparing the tax list for Hall County as follows:

Kristi Wold
Hall County Assessor
121 S Pine St. Ste 1
Grand Island, NE 68801

Alaina Verplank
Hall County Treasurer
121 S Pine St. Ste. 2
Grand Island, NE 68801

as required by Neb. Rev. Stat. §77-5018 (Reissue 2018).³

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

SIGNED AND SEALED: January 25, 2019

Robert W. Hotz, Commissioner

SEAL

James D. Kuhn, Commissioner

³ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (Reissue 2018), other provisions of Nebraska Statute and Court Rules.