

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Rachelle C. Reynolds
Appellant,

v.

Scotts Bluff County Board of Equalization,
Appellee.

Case No: 18R 0001

**ORDER FOR DISMISSAL WITH
PREJUDICE**

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

I. PROCEDURAL HISTORY

Rachelle C. Reynolds (the Taxpayer) appealed a decision of the Scotts Bluff County Board of Equalization (the County Board). The Commission issued an Order to Show Cause and Notice of Hearing, setting a jurisdictional show cause hearing for August 29, 2018. This Order required the Taxpayer to appear and show cause why a proposed order dismissing the appeal or petition should not be entered. The Taxpayer requested a continuance, and the matter was continued to September 13, 2018, pursuant to an Amended Order to Show Cause and Notice of Hearing issued August 30, 2018. At the time set for hearing, Jessica Laughlin, Deputy Scotts Bluff County Attorney, appeared telephonically on behalf of the County Board. 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 copies of the Order to Show Cause and Notice of Hearing and the Amended Order to Show Cause and Notice of

¹ 442 NAC 5 § 029.03 (6/11).

Hearing were 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 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 Scotts Bluff County Treasurer, and the officer charged with preparing the tax list for Scotts Bluff

County as follows:

Amy Ramos
1825 10th St.
Gering, NE 69341

Heather Hauschild
1825 10th St.
Gering, NE 69341

as required by Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.).²

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.

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

SIGNED AND SEALED: September 13, 2018

Robert W. Hotz, Commissioner

SEAL

James D. Kuhn, Commissioner