

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Mark K. Doling,
Appellant,

v.

Lancaster County Board of Equalization,
Appellee.

Case No: 19R 0609

**ORDER FOR DISMISSAL WITH
PREJUDICE**

THE COMMISSION FINDS AS FOLLOWS:

I. PROCEDURAL HISTORY

Mark K. Doling (the Taxpayer) appealed a decision of the Lancaster County Board of Equalization (the County Board). On October 8, 2019, the Commission issued an Order to Show Cause and Notice of Hearing, setting a jurisdictional show cause hearing for November 4, 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, Daniel J. Zieg, Deputy Lancaster County Attorney, appeared 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 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.

IV. 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 Lancaster County Treasurer, and the officer charged with preparing the tax list for Lancaster County as required by Neb. Rev. Stat. §77-5018 (Reissue 2018) as follows.²

Rachel Garver
Lancaster County Treasurer
555 S 10th St. Rm 102
Lincoln, NE 68508

Rob Ogden
Lancaster County Assessor
555 S 10th St. Rm 102
Lincoln, NE 68508

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

SIGNED AND SEALED: November 25, 2019

Robert W. Hotz, Commissioner

James D. Kuhn, Commissioner

² 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.