## BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

In re Appeal or Petition of:

Case No. 21A 0503

M. John Bender,

Appellant/Petitioner.

ORDER FOR DISMISSAL

## THE COMMISSION FINDS AS FOLLOWS:

- 1. The captioned appeal or petition was filed on or about August 24, 2021.
- 2. The appeal or petition was not filed in accordance with the jurisdictional requirements of Neb. Rev. Stat. § 77-5013 or the requirements for filing an appeal described in 442 Neb. Admin. Code, Ch. 5 § 001.
- 3. Pursuant to 442 Neb. Admin. Code, Ch. 5 § 002, on August 30, 2021, legal counsel for the Commission sent a letter advising the appellant or petitioner of the deficiency and the right to request a hearing on whether the appeal was properly filed.
- 4. No hearing was requested within 30 days of the date of the letter.
- 5. The filing fee cannot be refunded. See 442 Neb. Admin. Code, Ch. 5 § 001.11.
- 6. The captioned appeal or petition should be dismissed.

## THEREFORE IT IS ORDERED:

1. The captioned appeal or petition is dismissed.

SIGNED AND SEALED: October 6, 2021

Steven A. Keetle, Chairperson Tax Equalization and Review Commission