

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION**

Eric D. Maaske,  
Appellant,

Case No. 21C 0497 & 21C 0498

v.

**ORDER FOR DISMISSAL  
WITH PREJUDICE**

Buffalo County Board of Equalization,  
Appellee.

**THE COMMISSION FINDS AS FOLLOWS:**

**I. PROCEDURAL HISTORY**

The Commission held a jurisdictional show cause hearing on October 22, 2021. Eric D. Maaske (the Taxpayer) appeared telephonically. Andrew W. Hoffmeister, Deputy Buffalo County Attorney, appeared telephonically on behalf of the Buffalo County Board of Equalization (the County Board). The Commission took notice of its case files, received evidence, and heard argument regarding its jurisdiction to hear this appeal.

**II. APPLICABLE LAW**

The Commission obtains jurisdiction over an appeal when the Commission has the authority to hear the appeal, the appeal is timely filed, the filing fee is timely received and thereafter paid, and a copy of the decision, order, determination, or action appealed from, or other information that documents the decision, order, determination, or action appealed from, is timely filed.<sup>1</sup> Any action of the County Board pursuant to Neb. Rev. Stat. § 77-1502 may be appealed to the Commission in accordance with Neb. Rev. Stat. § 77-5013 on or before August 24, or on or before September 10 if the County Board has adopted a resolution to extend the deadline for hearing protests under Neb. Rev. Stat. § 77-1502.<sup>2</sup> Parties cannot confer subject matter jurisdiction on a tribunal by acquiescence or consent nor may it be created by waiver, estoppel, consent, or conduct of the parties.<sup>3</sup>

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<sup>1</sup> Neb. Rev. Stat. § 77-5013 (Reissue 2018).

<sup>2</sup> Neb. Rev. Stat. § 77-1510 (Reissue 2018).

<sup>3</sup> *Creighton St. Joseph Regional Hospital v. Nebraska Tax Equalization and Review Commission*, 260 Neb. 905, 620 N.W.2d 90 (2000).

**III. FINDINGS OF FACT AND ANALYSIS**

The captioned appeals were filed on August 24, 2021. No copy of the decision, order, determination, or action appealed from, or other information that documents the decision, order, determination, or action appealed from, was filed by the August 24 filing deadline. On September 27, 2021, the Commission issued an order to Appellant Eric D. Maaske, requiring Maaske to appear at a hearing on October 22, 2021 and show cause why the Commission should not dismiss the appeals for lack of jurisdiction. Maaske did not appear at the hearing and did not show cause why the appeals should not be dismissed. If an appellant or petitioner fails to appear at a jurisdictional show cause hearing ordered by the Commission, the Commission may dismiss the appeal.<sup>4</sup> The appeals should be dismissed.

**IV. CONCLUSION**

The Commission does not have jurisdiction to hear the captioned appeals.

**THEREFORE IT IS ORDERED:**

1. The above captioned appeal is dismissed with prejudice.
2. As required by Neb. Rev. Stat. § 77-5018 (Reissue 2018), this decision, if no appeal is filed, shall be certified within thirty days to the Buffalo County Treasurer, and the officer charged with preparing the tax list for Buffalo County as follows:

Jean Sidwell  
 Buffalo County Treasurer  
 PO Box 1270  
 Kearney, NE 68848

Ethel Skinner  
 Buffalo County Assessor  
 PO Box 1270  
 Kearney, NE 68848

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

**SIGNED AND SEALED:** November 9, 2021

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Robert W. Hotz, Commissioner

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James D. Kuhn, Commissioner

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<sup>4</sup> 442 Neb. Admin. Code, Ch. 5 § 002.08 (2021).