## BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

In re Appeal of:	
	Case No. 21C 0961
Sam Murante Sr.,	

## THE COMMISSION FINDS AS FOLLOWS:

Appellant.

- 1. The captioned appeal was filed on or about September 10, 2021.
- 2. The appeal 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 September 23, 2021, legal counsel for the Commission sent a letter advising the appellant 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 should be dismissed.

## THEREFORE IT IS ORDERED:

1. The captioned appeal is dismissed.

**SIGNED AND SEALED:** December 7, 2021

Steven A. Keetle, Chairperson
Tax Equalization and Review Commission

ORDER FOR DISMISSAL