

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Aaron Ross,
Appellant,

v.

Platte County Board of Equalization,
Appellee.

Case Nos. 21R 0836, 21R 0837, 21R 0838,
21R 0839, 21R 0840 & 21R 0841

**ORDER FOR DISMISSAL
WITH PREJUDICE**

THE COMMISSION FINDS AS FOLLOWS:

I. PROCEDURAL HISTORY

The Commission held a jurisdictional show cause hearing on October 26, 2021. Aaron Ross appeared telephonically. Carl Hart, Platte County Attorney, appeared telephonically on behalf of the Platte County Board of Equalization. The Commission took notice of its case files, received evidence, and heard argument regarding its jurisdiction to hear these appeals.

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.¹ 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. § 77-1502.² When an appellate tribunal is without jurisdiction to act, the appeal must be dismissed.³

III. FINDINGS AND ANALYSIS

On September 10, 2021, the Commission received six appeal forms signed by Aaron Ross in an envelope postmarked September 8, 2021. The appeals did not include the required

¹ Neb. Rev. Stat. § 77-5013 (Reissue 2018).

² Neb. Rev. Stat. § 77-1510 (Reissue 2018).

³ *Carlos H. v. Lindsay M.* 283 Neb. 1004, 815 N.W.2d 168 (2012).

documentation of the decisions being appealed, nor did they include the required filing fees. Ross submitted the required fees and documentation on September 29, 2021.

Neb. Rev. Stat. § 77-5013 requires three elements to give the Commission jurisdiction over an appeal. The appeal must be timely, the filing fee must be timely received and thereafter paid, and the decision being appealed (or documentation of that decision) must be timely received. There is no evidence that the County Board extended the protest hearing deadline pursuant to Neb. Rev. Stat. § 77-1502,⁴ so the deadline to file an appeal with the Commission was August 24, 2021.

Because the appeal filing deadline was August 24, the appeal forms postmarked September 8 were not timely filed. Similarly, the documentation and fees filed on September 29, 2021, were not timely filed. In his testimony at the show cause hearing, Ross conceded that he missed the deadline. None of the jurisdictional requirements listed in Neb. Rev. Stat. § 77-5013 are met. The appeals should be dismissed.

IV. CONCLUSION

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

THEREFORE IT IS ORDERED:

1. The captioned appeals are 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 Platte County Treasurer, and the officer charged with preparing the tax list for Platte County as follows:

Jennifer Reppert
Platte County Treasurer
2610 14th St.
Columbus, NE 68601

Thomas Placzek
Platte County Assessor
2610 14th St
Columbus, NE 68601

⁴ Only counties with more than 100,000 residents are authorized to extend the protest hearing deadline. Neb. Rev. Stat. § 77-1502(1) (Reissue 2018).

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

SIGNED AND SEALED: November 9, 2021

Robert W. Hotz, Commissioner

James D. Kuhn, Commissioner