

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

Judith M. Drahota,  
Appellant,

Case No. 25R 0918

v.

**ORDER FOR DISMISSAL  
WITH PREJUDICE**

Douglas County Board of  
Equalization,  
Appellee.

**THE COMMISSION FINDS AS FOLLOWS:**

**I. PROCEDURAL HISTORY**

The Commission held a jurisdictional show cause hearing on March 19, 2026, at 2:00 p.m. by telephone conference call. Judith M. Drahota (the Taxpayer) did not appear. Landon Friesen, Deputy Douglas County Attorney, appeared telephonically on behalf of the Douglas County Board of Equalization (the County Board). The Commission took notice of its case files and heard a motion by the County Board 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> An appeal or petition to the Commission is timely filed if placed in the United States mail, postage

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<sup>1</sup> Neb. Rev. Stat. § 77-5013 (Cum. Supp. 2024). See also *Mid Am. Agri Prods. v. Perkins Cty. Bd. of Equalization*, 312 Neb. 341, 349, 979 N.W.2d 95, 100-01 (2022) (the Commission's jurisdiction over an appeal is derived from § 77-5013).

prepaid, with a legible postmark for delivery to the Commission, or received by the Commission, on or before the date specified by law for filing the appeal or petition.<sup>2</sup> Any tax valuation, equalization, or exemption protest, or tax form, petition, appeal, or statement, or any payment required or authorized to be filed or made to the State of Nebraska, or to any political subdivision thereof, which is: (1) Transmitted through the United States mail; (2) mailed but not received by the state or political subdivision; or (3) received and the cancellation mark is illegible, erroneous, or omitted shall be deemed filed or made and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, tax valuation, equalization, or exemption protest, or tax form, petition, appeal, or statement, or payment was deposited in the United States mail on or before the date for filing or paying.<sup>3</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>4</sup>

### **III. FINDINGS OF FACT**

The County Board adopted a resolution to extend the deadline for hearing protests under Neb. Rev. Stat. § 77-1502, extending the deadline for the Taxpayer to September 10, 2025. On September 4, 2025, the County Board received an envelope addressed to the County Board from the Taxpayer. This envelope contained the Taxpayer's appeal from the County Board's decision. The Taxpayer had enclosed her appeal form, a copy of the decision of the County Board, and a check for the required filing fee. The check was made payable to the County Board. The County Board enclosed the Taxpayer's envelope and appeal documents in a second envelope and forwarded them to the

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<sup>2</sup> Neb. Rev. Stat. § 77-5013(2) (Cum. Supp. 2024).

<sup>3</sup> Neb. Rev. Stat. § 49-1201 (Reissue 2021).

<sup>4</sup> Neb. Rev. Stat. § 77-1510 (Reissue 2018).

Commission. On September 9, 2025, the Commission received the envelope from the County Board via U.S. mail.

On December 22, 2025, the Commission's legal counsel sent a letter to the Taxpayer pursuant to Title 442 Neb. Admin. Code ch 5, § 002.02 (06/2021), informing the Taxpayer that her check was not properly issued to the Commission, that a "timely received and thereafter paid" filing fee is a jurisdictional requirement for appeals to the Commission, and that the Taxpayer may request a jurisdictional hearing. The Taxpayer requested the jurisdictional hearing by a handwritten letter received by the Commission January 21, 2026.

The Commission issued an order for hearing and notice of hearing setting the date, time, and location of the jurisdictional hearing, including the telephone conference number and access code on January 23, 2026, by certified mail. The tracking number and delivery receipt are in the Commission's case file. The Taxpayer did not appear at the jurisdictional hearing. The County Board moved to dismiss the appeal for the Taxpayer's failure to appear.

#### IV. ANALYSIS

The Taxpayer did not remit the necessary filing fee to the Commission for the Commission to take jurisdiction over this appeal. The appeal form and decision were received timely by the Commission despite having been sent to the County Board. However, the Taxpayer's check was issued to the County Board rather than to the Commission. No payment of the filing fee due in this appeal has been received by the Commission from the Taxpayer at any time.

Additionally, the Commission's January 23, 2026, Order specifies "[a]n order dismissing the appeal will be issued if Appellant fails to appear at the hearing within fifteen minutes of the time and date listed above." As stated above, the Taxpayer did not appear within fifteen minutes of the date and time for hearing.

**V. CONCLUSION**

The Commission does not have jurisdiction to hear the above captioned appeal, and the appeal should be dismissed.

**THEREFORE IT IS ORDERED:**

1. The above captioned appeal is dismissed with prejudice.
2. This Decision and Order, if no further action is taken, shall be certified to the Douglas County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. § 77-5018.
3. Each party is to bear its own costs in this matter.

**SIGNED AND SEALED: April 1, 2026.**

*SEAL*



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Steven A. Keetle, Commissioner

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James D. Kuhn, Commissioner