

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

Richard L. Roberts,
Appellant,

Case No. 25R 1043

v.

**ORDER FOR DISMISSAL
WITH PREJUDICE**

Lancaster County Board of
Equalization,
Appellee.

THE COMMISSION FINDS AS FOLLOWS:

I. PROCEDURAL HISTORY

The Commission held a jurisdictional show cause hearing on March 16, 2026 at 1:00 P.M. by telephone conference call. Richard L Roberts (the Taxpayer) did not appear. Jennifer D. Chrystal-Clark, Deputy Lancaster County Attorney, appeared telephonically on behalf of the Lancaster County Board of Equalization (the County Board). The Commission took notice of its case file regarding its jurisdiction to hear this appeal. The County Board moved to dismiss the appeal with prejudice by order of default for the Taxpayer’s failure to appear.

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

¹ 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).

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

The Commission is authorized to enter default judgments.³ An Order for Default Judgment affirming the determinations of the County Board may be entered when a party fails to appear at a jurisdictional hearing as ordered by the Commission.⁴

III. FINDINGS OF FACT

On September 11, 2025, the Commission received an envelope containing an appeal of the determination of the County Board made pursuant to Neb. Rev. Stat. § 77-1502.⁵ The envelope was postmarked September 9, 2025.⁶ The envelope did not contain any copy of the decision of the County Board regarding the 2025 taxable value of the Subject Property.⁷

IV. ANALYSIS

The Commission sent the Notice of Appeal and Order to Show Cause and Notice of Hearing dated January 6, 2026, to the Taxpayer on the same date by certified mail. That Order set the date, time, and location, including the conference call information, for the jurisdictional hearing. The Taxpayer did not appear at the jurisdictional hearing before the Commission. Because the Taxpayer did not appear, the County Board moved to dismiss the appeal with prejudice. Because the Taxpayer was sent notice of the jurisdictional hearing and did not appear and show cause why the jurisdictional

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

³ Neb. Rev. Stat. § 77-5015 (Reissue 2018).

⁴ Title 442 Neb. Admin. Code ch 4, § 010.08 (06/2011); Title 442 Neb. Admin. Code ch 5, § 029.03 (06/2021).

⁵ Case File.

⁶ *Id.*

⁷ *Id.*

requirements have been met, as ordered by the Commission, the County Board's motion to dismiss should be granted.

V. CONCLUSION

The Commission finds it does not have jurisdiction to hear the 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 Lancaster County Treasurer and the Lancaster County Assessor, pursuant to Neb. Rev. Stat. § 77-5018.
3. Each party is to bear its own costs in this matter.

SIGNED AND SEALED: March 23, 2026.

SEAL



Robert W. Hotz, Commissioner

Jackie S. Russell, Commissioner