

**NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

DAVID A. CAREY,	)	
	)	
Appellant,	)	CASE NO 06A-096
	)	
v.	)	DECISION AND ORDER AFFIRMING
	)	THE DECISION OF THE DODGE
DODGE COUNTY BOARD OF	)	COUNTY BOARD OF EQUALIZATION
EQUALIZATION,	)	
	)	
Appellee.	)	DEFAULT JUDGEMENT
	)	

The above-captioned case was called for a hearing on the merits of an appeal by David A. Carey ("the Taxpayer") to the Tax Equalization and Review Commission ("the Commission"). The hearing was held in the Commission's Hearing Room on the sixth floor of the Nebraska State Office Building in the City of Lincoln, Lancaster County, Nebraska, on February 14, 2007, pursuant to a Notice and Order for Hearing issued December 6, 2006. Commissioners Wickersham, Warnes, Lore, and Hans were present. Commissioner Warnes presided at the hearing.

The Taxpayer did not appear as directed by the Commission's order for hearing. No one appeared as legal counsel for the Taxpayer.

The Dodge County Board of Equalization ("the County Board") appeared through legal counsel, Stacey Hultquist, a Deputy County Attorney for Dodge County, Nebraska.

The Commission took statutory notice and received exhibits as provided by the parties.

The County Board moved for a default judgment.

The Commission is required by Neb. Rev. Stat. §77-5018 (Cum. Supp. 2006) to state its final decision concerning an appeal, with findings of fact and conclusions of law, on the record or in writing. The final decision and order of the Commission in this case is as follows.

**I.  
FINDINGS**

The Commission finds and determines that:

1. The Taxpayer is the owner of record of certain real property described as SW 1/4 SE1/4 & E1/2 E1/2 SW1/4 35 18 7 (80 AC) , Dodge County, Nebraska, ("the subject property").
2. Taxable value of the subject property placed on the assessment roll as of January 1, 2006, ("the assessment date") by the Dodge County Assessor, value as proposed by the Taxpayer in a timely protest, and taxable value as determined by the County Board is shown in the following table:

Description: SW 1/4 SE1/4 & E1/2 E1/2 SW1/4 35 18 7 (80 AC) , Dodge County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$69,295.00	\$25,000.00	\$69,295
Improvement	\$	\$	\$
Total	\$69,295.00	\$25,000.00	\$69,295.00

3. An appeal of the County Board's decision was filed with the Commission.
4. The County Board was served with a Notice in Lieu of Summons and duly answered that Notice.

5. An Order for Hearing and Notice of Hearing issued on December 6, 2006, set a hearing of the Taxpayer's appeal for February 14, 2007, at 9:00 a.m. CST.
6. An Affidavit of Service which appears in the records of the Commission establishes that a copy of the Order for Hearing and Notice of Hearing was served on all parties. (Case File).
7. Each of the parties has been afforded an opportunity to present evidence and argument as provided by Neb. Rev. Stat. §77-5015 (Cum. Supp. 2006).
8. The Taxpayer failed to file any exhibits with the Commission excepting the County's final determination which was filed with the Appeal Form.
9. The Taxpayer failed to appear at the hearing.
10. The notice of hearing states in Paragraph 2 that if the Taxpayer fails to appear at the hearing, the Commission may enter an order dismissing the Appeal.
11. The County Board moved for an order of default judgement.
12. The County Board's motion for an Order of Default Judgement should be granted.

## **II. CONCLUSIONS OF LAW**

1. The Commission has subject matter jurisdiction in this appeal
2. Subject matter jurisdiction of the Commission in this appeal is over all issues raised during the county board of equalization proceedings. *Arcadian Fertilizer, L.P. v. Sarpy County Bd. of Equalization*, 7 Neb.App. 655, 584 N.W.2d 353, (1998)
3. The Commission has jurisdiction over the parties to this appeal.

4. The Commission is authorized to enter default judgements by Neb. Rev. Stat. §77-5015 (Cum. Supp. 2006).

**III.  
ORDER**

**IT IS THEREFORE ORDERED THAT:**

1. The motion of the County Board for a Default Judgement is granted.
2. The decision of the County Board determining taxable value of the subject property as of the assessment date, January 1, 2006, is affirmed.
3. Taxable value of the subject property for the tax year 2006 is:

Land value	\$69,295.00
Total value	<u>\$69,295.00.</u>
4. This decision, if no appeal is timely filed, shall be certified to the Dodge County Treasurer, and the Dodge County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (Cum. Supp. 2006).
5. Any request for relief, by any party, which is not specifically provided for by this order is denied.
6. Each party is to bear its own costs in this proceeding.
7. This decision shall only be applicable to tax year 2006.

8. This order is effective for purposes of appeal February 15, 2007.

**Signed and Sealed.** February 15, 2007.

---

Wm. R. Wickersham, Commissioner

---

Susan S. Lore, Commissioner

---

Robert L. Hans, Commissioner

---

William C. Warnes, Commissioner

**SEAL**

**ANY PARTY SEEKING REVIEW OF THIS ORDER MAY DO SO BY FILING A PETITION WITH THE APPROPRIATE DOCKET FEES IN THE NEBRASKA COURT OF APPEALS. THE PETITION MUST BE FILED WITHIN THIRTY DAYS AFTER THE DATE OF THIS ORDER AND MUST SATISFY THE REQUIREMENTS OF STATE LAW CONTAINED IN NEB. REV. STAT. §77-5019 (CUM. SUPP. 2006). IF A PETITION IS NOT TIMELY FILED, THIS ORDER BECOMES FINAL AND CANNOT BE CHANGED.**