

**NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

HOWARD C. & JERRY K. SUMRELL,	)	
	)	
Appellant,	)	CASE NO 06R-222
	)	
v.	)	DECISION AND ORDER AFFIRMING
	)	THE DECISION OF THE SARPY
SARPY 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 Howard C. & Jerry K. Sumrell ("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 March 20, 2007, pursuant to a Notice and Order for Hearing issued December 13, 2006. Commissioners Wickersham, Warnes, Lore, and Hans were present. Commissioner Wickersham 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 Sarpy County Board of Equalization ("the County Board") appeared through legal counsel, Nicole O'Keefe, a Deputy County Attorney for Sarpy 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 Lot 86, Fontenelle Addition, Bellevue, Sarpy County, Nebraska, ("the subject property").
2. Actual value of the subject property placed on the assessment roll as of January 1, 2006, ("the assessment date") by the Sarpy 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: Lot 86, Fontenelle Addition, Bellevue, Sarpy County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
Improvement	\$209,931.00	\$184,112.00	\$207,659.00
Total	\$249,931.00	\$224,112.00	\$247,659.00

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 Amended Order for Hearing and Notice of Hearing issued on December 13, 2006, set a hearing of the Taxpayer's appeal for March 20, 2007, at 11:00 a.m. CDST.

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. Actual value of the subject property for the tax year 2006 is:

Land value	\$ 40,000.00
Improvement value	<u>\$207,659.00</u>
Total value	<u>\$247,659.00.</u>
4. This decision, if no appeal is timely filed, shall be certified to the Sarpy County Treasurer, and the Sarpy 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 March 22, 2007.

**Signed and Sealed.** March 22, 2007.

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Wm. R. Wickersham, Commissioner

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Susan S. Lore, Commissioner

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Robert L. Hans, Commissioner

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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.**