

**NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

GOTTSCH FEEDING CORP,)	
)	
Appellant,)	CASE NOS 07R-433, and 07R-434
)	
v.)	DECISION
)	AND ORDER
DOUGLAS COUNTY BOARD OF)	AFFIRMING THE DECISIONS OF THE
EQUALIZATION,)	DOUGLAS COUNTY BOARD OF
)	EQUALIZATION
Appellee.)	
)	
)	DEFAULT JUDGMENT

The above-captioned cases were called for a hearing on the merits of appeals by Gottsch Feeding Corp ("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 January 23, 2009, pursuant to a Notice and Order for Hearing issued November 19, 2008. Commissioners Wickersham and Salmon were present. Commissioner Wickersham was the presiding hearing officer. Commissioner Warnes was excused from participation by the presiding hearing officer. A panel of three commissioners was created pursuant to 442 Neb. Admin. Code, ch. 4, §011 (10/07). Commissioner Hotz was absent. The appeal was heard by a quorum of a panel of the Commission.

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

Thomas S. Barrett, a Deputy County Attorney for Douglas County, Nebraska appeared by telephone, as legal counsel for the Douglas County Board of Equalization ("the County Board").

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 the consolidated cases is as follows.

**I.
FINDINGS**

The Commission finds and determines that:

1. The parcels of real property to which the above captioned appeals pertain are ("the Subject Property") are described in the tables below.
2. Actual value of each parcel of the subject property placed on the assessment roll as of January 1, 2007, ("the assessment date") by the Douglas County Assessor, value as proposed by the Taxpayer in timely protests, and taxable value as determined by the County Board is shown in the following tables:

Case No. 07R-433

Description: S 78.2 W 200 Ft TL 26 and W 200 Ft S L 1 Tl 26 W of Elkhorn Drainage Ditch, 1 Ac, Section 10, Township 15, Range 10, Douglas County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$10,000.00	\$Unknown	\$4,000.00
Improvement	\$-0-		\$-0-
Total	\$10,000.00	\$Unknown	\$4,000.00

Case No. 07R-434

Description: S 78.2 E 200 W 400 Ft TL 26 and E 200 W 400 Ft S L 1 Tl 26 W of Elkhorn Drainage Ditch, 1 Ac, Section 10, Township 15, Range 10, Douglas County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$10,000.00	\$Unknown	\$4,000.00
Improvement	\$-0-		\$-0-
Total	\$10,000.00	\$Unknown	\$4,000.00

3. Appeals of the County Board's decisions were filed with the Commission.
4. The County Board was served with Notices in Lieu of Summons and duly answered those Notices.
5. The appeals were consolidated for hearing by order of the Commission.
6. An Order for Hearing and Notice of Hearing issued on November 19, 2008, set a hearing of the Taxpayer's appeals for January 23, 2009, at 9:00 a.m. CST.
7. 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 Files).
8. 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).
9. The Taxpayer failed to file any exhibits with the Commission excepting the County's final determination which was filed with the Appeal Form.
10. The Taxpayer failed to appear at the hearing.

11. The Order for Hearing and Notice of Hearing issued by the Commission states in Paragraph 2 that if the Taxpayer fails to appear at the hearing, the Commission may enter an order dismissing the Appeal.
12. The County Board moved for an order of default judgment.
13. The County Board's motion for an Order of Default Judgment 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 each of the above captioned appeals is over all questions necessary to determine taxable value. Neb. Rev. Stat. §77-5016(7) (Supp. 2007).
3. The Commission has jurisdiction over the parties to this appeal.
4. The Commission is authorized to enter default judgments by Neb. Rev. Stat. §77-5015 (Cum. Supp. 2006).

**III.
ORDER**

IT IS ORDERED THAT:

1. The motion of the County Board for a Default Judgment is granted.
2. The decisions of the County Board determining taxable value of the subject property as of the assessment date, January 1, 2007, are affirmed.
3. Actual value of each parcel of the subject property for the tax year 2007 is:

Case No 07R-433

Land value	\$4,000.00
Improvement value	<u>\$ -0-</u>
Total value	<u><u>\$4,000.00</u></u>

Case No 07R-434

Land value	\$4,000.00
Improvement value	<u>\$ -0-</u>
Total value	<u><u>\$4,000.00</u></u>

4. This decision, if no appeal is timely filed, shall be certified to the Douglas County Treasurer, and the Douglas 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 2007.
8. This order is effective for purposes of appeal January 30, 2009.

Signed and Sealed. January 30, 2009.

Wm. R. Wickersham, Commissioner

Nancy J. Salmon, Commissioner

SEAL

APPEALS FROM DECISIONS OF THE COMMISSION MUST SATISFY THE REQUIREMENTS OF NEB. REV. STAT. §77-5019 (CUM. SUPP. 2006), OTHER PROVISIONS OF NEBRASKA STATUTES, AND COURT RULES.