

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

SKRUPA INV. CO.,	)	
	)	
Appellant,	)	Case No 09C-548
	)	
v.	)	FINDINGS AND ORDER FINDING
	)	JURISDICTION OVER APPEAL
DOUGLAS COUNTY BOARD OF	)	
EQUALIZATION,	)	
	)	
Appellee.	)	

The above-captioned case was called for a hearing pursuant to an Order to Show Cause entered by 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 12, 2010, at 1:00 p.m., pursuant to an Order to Show Cause and Notice of Hearing issued December 30, 2009. Commissioners Salmon and Warnes were present. Commissioner Hotz was excused. Commissioner Wickersham was absent. Commissioner Warnes presided at the hearing.

Carlo A Skrupa appeared by teleconference as the representative for Skrupa Inv. Co. The Douglas County Board of Equalization ("the County Board") appeared by teleconference; by and through legal counsel, Tom Barrett, Douglas County Attorney. The Commission took statutory notice, received exhibits, and heard testimony.

**I.  
ISSUES**

Whether the appeal should be dismissed because it was not signed by a person authorized to act on behalf of Skrupa Inv. Co.

**II.  
FINDINGS OF FACT**

The Commission finds and determines that:

1. The Taxpayer has a sufficient interest in the outcome of the above captioned appeal to maintain the appeal.
2. Carlo A. Skrupa is a person who may file an appeal on behalf of Skrupa Inv. Co.

**III.  
APPLICABLE LAW**

1. An appeal form must be signed by a party, legal counsel for a party or a person authorized by law or the Commission's rules and regulations to sign an appeal. 442 Neb. Admin. Code, ch 5 §001.04 (06/09).
2. A person who will be directly affected by the outcome of an appeal is one who has a real interest in the appeal or has a legal or equitable right, title, or interest in the subject of the appeal may be a party. 442 Neb. Admin. Code, ch 2 §001.36 (06/09).
3. If a party is a natural person, only that person or the “guardian” “conservator” or “next friend” (as those terms are defined in Nebraska State Law and Nebraska Supreme Court decisions) of that person may sign a petition/appeal. 442 Neb. Admin. Code, ch 5 §001.05C (06/09).
4. If a party is a corporation, limited liability company, partnership, limited partnership, or other legal entity, association, union or organization, the entity or organization may sign an appeal/petition through a director, an officer, a full-time salaried employee, member or manager of a limited liability company, or other individual authorized by law or the

- governing documents of the entity, association or organization. 442 Neb. Admin. Code, ch 5 §001.05D (06/09).
5. If a party is a trustee that party as trustee may sign an appeal/petition. 442 Neb. Admin. Code, ch 5 §001.05E (06/09).
  6. Any other person who is a party including but not limited to a successor in interest, lessee, licensee, any bankruptcy trustee, receiver, personal representative or any other person appointed by a Nebraska Court or a Court of the United States, may sign an appeal/petition. 442 Neb. Admin. Code, ch 5 §001.04H (06/09).
  7. Legal counsel for a party may sign an appeal/petition. 442 Neb. Admin. Code, ch 5 §001.04I (06/09).
  8. A person without standing may not maintain an appeal. *Community Development Agency of the City of McCook v. PRP Holdings, L.L.C.*, 277 Neb. 1015, 767 N.W.2d 68 (2009).
  9. Parties cannot confer subject matter jurisdiction on a tribunal by acquiescence or consent nor may it be created by waiver, estoppel, consent, or conduct of the parties. *Creighton St. Joseph Regional Hospital v. Nebraska Tax Equalization and Review Commission*, 260 Neb. 905, 620 N.W.2d 90 (2000).

#### **IV. ANALYSIS**

Carlo A. Skrupa signed the appeal as representative for Skrupa Inv. Co. He testified that he is the Vice President of Skrupa Inv. Co. and that he signed the appeal as Vice President. As Vice President of Skrupa Inv. Co., Carlo A. Skrupa is a person authorized by the Commission's rules and regulations to file an appeal.

**V.  
CONCLUSIONS OF LAW**

1. That the Commission has jurisdiction over the subject matter of the above captioned appeal.

**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That this appeal shall be set for a hearing on the merits before the Commission.
2. That each party be provided with a copy of this order.

**IT IS SO ORDERED.**

Dated: February 8, 2010.

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William C. Warnes, Commissioner

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Nancy J. Salmon, Commissioner

**SEAL**