# BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Gary D. and Nancy Fisher, Appellant,

v.

Dawes County Board of Equalization, Appellee Case No: 12A-067

# ORDER FOR DISMISSAL WITH PREJUDICE

(Show Cause Hearing)

- 1. Commissioners Robert W. Hotz and Nancy J. Salmon held a Show Cause Hearing in this appeal on February 25, 2013, at the Tax Equalization and Review Commission Hearing Room, Sixth Floor, Nebraska State Office Building, 301 Centennial Mall South, Lincoln, Nebraska.
- 2. Gary D. Fisher, the Taxpayer, was present at the hearing.
- 3. Adam Edmund, Deputy Dawes County Attorney, was present for the Dawes County Board of Equalization (the County Board).
- 4. The Subject Property (Subject Property) is an agricultural parcel, with a legal description of: S-T-R: 23-31-51: ACRES 506.61 E2SW4 W2SE4 SE4SE4 NE4 E2NW4 SW4NW4 NW4SW4.

## Background

- 5. The Dawes County Assessor assessed the subject property at \$100,565 for tax year 2012.
- 6. The Taxpayer protested this value to the County Board and requested an assessed value of \$96,608 for tax year 2012.
- 7. The County Board determined that the assessed value of the subject property was \$100,565 for tax year 2012.
- 8. The Taxpayer appealed the determination of the County Board to the Tax Equalization and Review Commission (the Commission).
- 9. At the Show Cause Hearing the Appellant made motion to dismiss the above captioned appeal.

#### **ORDER**

### IT IS THEREFORE ORDERED THAT:

- 1. The above captioned appeal is dismissed with prejudice.
- 2. This Order, if no appeal is filed, shall be certified within thirty days to the Dawes County Treasurer, and the officer charged with preparing the tax list for Dawes County as follows as required by Neb. Rev. Stat. §77-5018 (2012 Cum. Supp.):

Roberta Coleman 451 Main Chadron, NE 69337

Barb Sebesta 451 Main St. P.O. Box 790 Chadron, NE 69337

- 3. Each party is to bear its own costs in this matter.
- 4. This Order shall only be applicable to tax year 2012.
- 5. This Order is effective on February 27, 2013.

**SIGNED AND SEALED** February 27, 2013

Seal	Robert W. Hotz, Commissioner
	Nancy J. Salmon, Commissioner