

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Rogert Farms, Inc.,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case No: 11C 351

Decision Affirming the Determination of the
County Board of Equalization
(Default Judgment)

For the Appellant:

None.

For the Appellee:

Malina M. Dobson, Deputy
Douglas County Attorney

Heard before Commissioners Thomas D. Freimuth and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is a commercial parcel located in Douglas County. The legal description of the parcel is found in the Case File.

II. PROCEDURAL HISTORY

The Douglas County Assessor determined that the assessed value of the subject property was \$557,500 for tax year 2011. Rogert Farms, Inc. (the Taxpayer) protested this assessment to the Douglas County Board of Equalization (the County Board). The Douglas County Board determined that the assessed value for tax year 2011 was \$557,500. (E1)

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The Commission issued an Order for Single Commissioner Hearing on December 7, 2012, setting the hearing date for January 8, 2013. Upon an election by a party to have this appeal heard by a panel of the Commission,¹ the Commission issued an Amended Order for Hearing and Notice of Hearing setting this appeal for a hearing before a panel of the Commission on February 12, 2013. The Commission issued a second Amended Order for Hearing and Notice of Hearing setting this appeal for a hearing before a panel of the Commission on February 7, 2014. Affidavits of Service which appear in the records of the Commission establish that a copy of each of the Orders for Hearing and Notice of Hearing listed above was

¹ Pursuant to Neb. Rev. Stat. §77-5015.02(3) (2012 Cum. Supp.)

served on all parties.² The Commission held a hearing on February 7, 2014. No one appeared on behalf of the Taxpayer as directed by the Commission’s Order for Hearing. The County Board moved for a default judgment in favor of the County Board’s determination.

III. STANDARD OF REVIEW

“In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the Commission shall deny the appeal.”³ The Commission is authorized to enter default judgments.⁴

IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of hearing and therefore presented no evidence to show that the order, decision, determination or action appealed from was incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board is Affirmed.

V. ORDER

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The Decision of the Douglas County Board of Equalization determining the value of the subject property for tax year 2011 is Affirmed.
3. That the Assessed value of the Subject property for tax year 2011 is:

Land:	\$ 21,900
<u>Improvement:</u>	<u>\$535,600</u>
Total:	\$557,500

4. This decision and order, 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 (2012 Cum. Supp.)

² See, Case File

³ Neb. Rev. Stat. §77-5016(9) (2012 Cum. Supp.)

⁴ Neb. Rev. Stat. §77-5015 (2012 Cum. Supp.).

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 2011.
8. This order is effective for purposes of appeal on February 10, 2014.

Signed and Sealed: February 10, 2014.

Thomas D. Freimuth, Commissioner

SEAL

Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2012 Cum. Supp.), other provisions of Nebraska Statute and Court Rules.