

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

Jeffrey D. Woodward,  
Appellant,

v.

Scotts Bluff County Board of Equalization,  
Appellee.

Case No: 13R 234

Decision and Order Affirming the  
Determination of the Scotts Bluff  
County Board of Equalization

1. A Single Commissioner hearing was held on June 4, 2014, at Hampton Inn North Platte, 200 Platte Oasis Parkway, North Platte, NE, before Commissioner Nancy J. Salmon.
2. Neither the Appellant, nor the Appellee appeared at the hearing.
3. The Subject Property (Subject Property) is residential property with a legal description of: Lt F, Oak St. Sub of Lts 1-2-15-1-17-18, Original Town Add, Mitchell, Scotts Bluff County, Nebraska.

**Background**

4. The Scotts Bluff County Assessor assessed the Subject Property at \$91,200 for tax year 2013.
5. The Taxpayer protested this value to the Scotts Bluff County Board of Equalization (the County Board) and requested an assessed value of \$40,000 for tax year 2013.
6. The County Board determined that the assessed value of the Subject Property was \$76,000 for tax year 2013.
7. The Taxpayer appealed the determination of the County to the Tax Equalization and Review Commission (the Commission).

**Issues & Analysis**

8. “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.”<sup>1</sup>
9. The Commission finds that the Taxpayer’s rights of appeal did not arise under section 77-1606.<sup>2</sup>
10. No evidence was presented at the hearing.
11. The Commission finds that the appeal is denied.

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<sup>1</sup> Neb. Rev. Stat. §77-5016 (9) (2012 Cum. Supp.).

<sup>2</sup> See, Neb. Rev. Stat. §77-1606 (Reissue 2009) (restricted to appeals concerning whether a levy is for an unlawful or unnecessary purpose or in excess of the requirements of a political subdivision).

ORDER

IT IS ORDERED THAT:

1. The Decision of the Scotts Bluff County Board of Equalization determining the value of the Subject Property for tax year 2013, is Affirmed.
2. The taxable value of the Subject Property for tax year 2013 is \$76,000.
3. This Decision and Order, if no further action is taken, shall be certified to the Scotts Bluff County Treasurer and the Scotts Bluff County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2012 Cum. Supp.).
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each Party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax year 2013.
7. This Decision and Order is effective on June 6, 2014.

Signed and Sealed: June 6, 2014

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Nancy J. Salmon, Commissioner