

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Rudy G. Stanko,
Appellant,

v.

Sheridan County Board of Equalization,
Appellee.

Case No: 14A 172

**ORDER FOR DISMISSAL WITH
PREJUDICE**

THE COMMISSION BEING FULLY INFORMED IN THE PREMISES, FINDS AND DETERMINES AS FOLLOWS:

I. PROCEDURAL HISTORY

A telephonic hearing was held on September 4, 2015, to take up the Appellee's Motion to Dismiss Appeal. Rudy G. Stanko appeared telephonically at the hearing before the Commission. Dennis D. King, Deputy Sheridan County Attorney, appeared telephonically on behalf of the Sheridan County Board of Equalization. The Commission took notice of its case files for the purpose of determining personal jurisdiction and subject matter jurisdiction.

II. STANDARD OF REVIEW

Section 77-5013 of the Nebraska Statutes provides that the Commission obtains jurisdiction over an appeal when it is timely filed, the filing fee is timely received and thereafter paid, and a copy of the decision, order, determination, or action appealed from, or other information that documents the decision, order, determination, or action appealed from, is timely filed.¹ Any action of the County Board of Equalization pursuant to section 77-1502 may be appealed to the Tax Equalization and Review Commission in accordance with section 77-5013 on or before August 24 or on or before September 10 if the county has adopted a resolution to extend the deadline for hearing protests under section 77-1502.² Parties cannot confer subject matter

¹ See, Neb. Rev. Stat. 77-5013 (2014 Cum. Supp.).

² Neb. Rev. Stat. §77-1510 (Reissue 2009).

jurisdiction on a tribunal by acquiescence or consent nor may it be created by waiver, estoppel, consent, or conduct of the parties.³

III. ANALYSIS

Nebraska Statutes section 77-5013 (4) grants the Commission the authority to specify the requirements for the execution of an appeal or petition in the Commission Rules and Regulations. Chapter 5, section 001.05 specifies the persons who may sign an appeal or petition. Rudy G. Stanko, signee of the appeal, is the son of the owner of the property which is the subject of this appeal but is not authorized by the Commission to sign an appeal or petition pursuant to Chapter 5, Section 001.05. Therefore, the Commission determines that the appeal was not properly perfected.

IV. CONCLUSION

The Commission does not have jurisdiction to hear the above captioned appeal.

ORDER

IT IS THEREFORE ORDERED THAT:

1. The above captioned appeal is dismissed with prejudice.
2. As required by Neb. Rev. Stat. §77-5018 (2014 Cum. Supp.), this decision, if no appeal is filed, shall be certified within thirty days to the Sheridan County Treasurer, and the officer charged with preparing the tax list for Sheridan County as follows:

Amanda Lane
PO Box 391
Rushville, NE 69360

Peg Sones
PO Box 570
Rushville, NE 69360

³ *Creighton St. Joseph Regional Hospital v. Nebraska Tax Equalization and Review Commission*, 260 Neb. 905, 620 N.W.2d 90 (2000).

3. Each party is to bear its own costs in this matter.

SIGNED AND SEALED September 9, 2015.

Seal

Robert W. Hotz, Commissioner

Nancy J. Salmon, Commissioner