

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Martin Victor Sellers, Sr,
Appellant,

v.

Lincoln County Board of Equalization,
Appellee.

Case No: 15H 0001

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

For the Appellant:

No Appearance

For the Appellee:

Joe W. Wright,
Deputy Lincoln County Attorney

The appeal was heard before Commissioners Steven A. Keetle and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

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

II. PROCEDURAL HISTORY

Martin Victor Sellers, Sr (the Taxpayer) applied for a Homestead Exemption for the Subject Property on April 21, 2015. The County Assessor denied the application on June 2, 2015. Notice to the Taxpayer was sent on July 31, 2015. The Taxpayer protested the decision of the County Assessor to the County Board. On September 14, 2015, the County Board upheld the decision of the County Assessor. The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The Commission issued an Order for Hearing on April 22, 2016 setting the hearing date for July 21, 2016. Affidavits of Service which appear in the records of the Commission establish that a copy of the Order for Hearing and Notice of Hearing was served on all parties.¹ The Commission held a hearing on July 21,

¹ See, Case File.

2016. 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."² The Commission is authorized to enter default judgments.³

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 Lincoln County Board of Equalization upholding the County Assessor's rejection of the Taxpayer's Homestead Exemption for tax year 2015 is Affirmed.
3. This Decision and Order, if no appeal is timely filed, shall be certified to the Lincoln County Treasurer and the Lincoln County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2014 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 2015.
7. This Decision and Order is effective for purposes of appeal on September 28, 2016.

² Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

³ Neb. Rev. Stat. §77-5015 (2014 Cum. Supp.).

Signed and Sealed: September 28, 2016.

Steven A. Keetle, Commissioner

SEAL

Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2014 Cum. Supp.), other provisions of Nebraska Statute and Court Rules.