

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Billy K. Bunnell,
Appellant,

v.

Hitchcock County Board of Equalization,
Appellee.

Case No: 14A 024

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

For the Appellant:

N/A

For the Appellee:

D. Eugene Garner
Hitchcock County Attorney

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

I. THE SUBJECT PROPERTY

The Subject Property is an agricultural parcel located in Hitchcock County. The legal description of the parcel is found in the Case File.

II. PROCEDURAL HISTORY

The Hitchcock County Assessor determined that the assessed value of the Subject Property was \$145,475 for tax year 2014. Billy K. Bunnell (the Taxpayer) protested this assessment to the Hitchcock County Board of Equalization (the County Board) and requested an assessed valuation of \$100,000. The Hitchcock County Board determined that the assessed value for tax year 2014 was \$148,780.¹

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The Commission issued an Order for Hearing and Notice of Hearing setting this appeal for a single commissioner hearing on June 18, 2015. Upon an election by a

¹ See, Case File.

party to have this appeal heard by a panel of the Commission², the Commission issued an Order to Vacate Single Commissioner Designation and Amended Order for Hearing and Notice of Hearing setting this appeal for a hearing before a panel of the commission on October 15, 2015. The Commission then issued an Order for Continuance without Extension of the Exhibit and Exchange Deadlines and Second Amended Order for Hearing which was followed by an Order for Hearing and Notice of Hearing, which set a hearing date of June 7, 2017. 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 served on all parties.³ The Commission held a hearing on June 7, 2017. 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.”⁴ The Commission is authorized to enter default judgments.⁵

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 Hitchcock County Board of Equalization determining the value of the Subject Property for tax year 2014 is Affirmed.

² Pursuant to Neb. Rev. Stat. §77-5015.02(3) (2016 Cum. Supp.).

³ See, Case File.

⁴ Neb. Rev. Stat. §77-5016(9) (2016 Cum. Supp.).

⁵ Neb. Rev. Stat. §77-5015 (2016 Cum. Supp.).

3. The taxable value of the Subject Property for tax year 2014 is \$148,780.
4. This Decision and Order, if no appeal is timely filed, shall be certified to the Hitchcock County Treasurer and the Hitchcock County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.)
5. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
6. Each Party is to bear its own costs in this proceeding.
7. This Decision and Order shall only be applicable to tax year 2014.
8. This Decision and Order is effective for purposes of appeal on June 16, 2017.

Signed and Sealed: June 16, 2017

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 (2016 Cum. Supp.), other provisions of Nebraska Statute and Court Rules.