

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Norma J. Skjold,
Appellant,

v.

Holt County Board of Equalization,
Appellee.

Case Nos: 18A 0119, 18A 0120 & 18A
0121

**ORDER FOR DISMISSAL WITH
PREJUDICE**

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

I. PROCEDURAL HISTORY

Norma J. Skjold (the Taxpayer) appealed three decisions of the Holt County Board of Equalization (the County Board). On September 12, 2018, the Commission issued an Order to Show Cause and Notice of Hearing (Order), setting a jurisdictional show cause hearing for November 9, 2018. This Order required the Taxpayer to appear in person or telephonically and show cause why a proposed order dismissing the appeals should not be entered. At the time set for hearing, neither the Taxpayer nor anyone representing the Taxpayer appeared at the hearing, nor did the Taxpayer answer when called by the Commission at the telephone number provided.

II. ANALYSIS

If a party to a proceeding at a Show Cause Hearing does not appear within fifteen (15) minutes of the time for the hearing, the proposed order may be issued if the record demonstrates that notice has been provided to the party against whom the Order to Show Cause is issued, or a reasonable attempt to provide notice has been issued.¹

An Affidavit of Service in the records of the Commission establishes that a copy of the Order was served upon the Taxpayer at the address listed on the appeal form by certified mail, postage prepaid. The records of the Commission further establish that the Order was delivered to the Taxpayer on September 14, 2018.

¹ 442 NAC 5 § 029.03 (6/11).

Notice of the show cause hearing was given to the Taxpayer, but the Taxpayer failed to appear and provide evidence regarding the validity of the appeals. Entry of an order dismissing the appeals is appropriate. Therefore, the Commission determines that the appeals should be dismissed.

III. CONCLUSION

The Taxpayer's appeals should be dismissed.

ORDER

IT IS ORDERED THAT:

1. The above captioned appeals are dismissed with prejudice.

This decision, if no appeal is filed,² shall be certified within thirty days to the Holt County Treasurer, and the officer charged with preparing the tax list for Holt County as required by Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.), as follows:

Timothy Wallinger
PO Box 487
O'Neill, NE 68763

Connie Krotter
PO Box 648
O'Neill, NE 68763

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

SIGNED AND SEALED: November 27, 2018

Robert W. Hotz, Commissioner

SEAL

Steven A. Keetle, Commissioner

² Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2016 Cum. Supp.) and other provisions of Nebraska Statutes and Court Rules.