

RECEIVED

MAR 19 2001

SCHMID LAW LIBRARY  
UNL COLLEGE OF LAW

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

KATHLEEN SOESTER,	)
	)
Appellant,	)
	)
vs.	)
	)
DAWES COUNTY BOARD OF EQUALIZATION,	)
	)
Appellee.	)
	)

CASE NO. 99A-86

ORDER DISMISSING APPEAL  
FOR FAILURE TO APPEAR

The Nebraska Tax Equalization and Review Commission ("Commission") called the above-captioned case for a hearing on the merits of the appeal in the City of Alliance, Box Butte County, Nebraska, on the 12<sup>th</sup> day of June, 2000, pursuant to a Notice of Hearing issued the 7<sup>th</sup> day of March, 2000.

Kathleen Soester ("the Taxpayer") failed to appear at the hearing. The Dawes County Board of Equalization ("the County") appeared through Special Appointed Counsel. Dennis D. King. During the hearing, the Commission took judicial notice of certain information. Each of the parties was afforded the opportunity to present evidence and argument. The Commission also received all evidence which had been provided by the parties in accordance with the provisions of the Notice of Hearing.

Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.), requires that every final decision and order entered by the Commission which is adverse to a party be stated in writing or on the record and be accompanied by findings of fact and conclusions of law. The Commission, in compliance with that mandate, adopts the following as its final decision and order in this case:

**CONCLUSIONS OF LAW**

That the Commission must, and hereby does conclude as a matter of law that in light of Taxpayer's failure to appear in violation of Title 442, Nebraska Administrative Code, and for want of prosecution, that this appeal should be dismissed.

**ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That this appeal is ordered dismissed with prejudice for failure to appear and for want to prosecution.
2. That therefore the Taxpayer's agricultural real property legally described as W ½ Section 3, Township 31, Range 51, Dawes County, Nebraska, shall be valued as follows for tax year 1999, as determined by the Dawes County Board of Equalization:

Land	\$104,595
Improvements	\$ -0-
Total	\$104,595
3. That this decision, if no appeal is filed, shall be certified to the Dawes County Treasurer, and the Dawes County Assessor, pursuant to Neb. Rev. Stat. §77-1511 (Reissue 1996).
4. That each party is to bear its own costs in this matter.


5. That this decision shall only be applicable to tax year 1999.

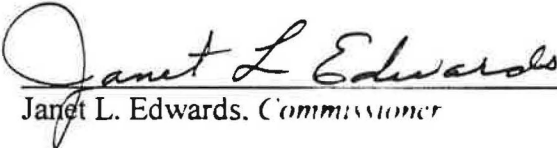
**IT IS SO ORDERED.**


Dated this 20<sup>th</sup> day of June, 2000.



*Seal*

  
\_\_\_\_\_  
Mark P. Reynolds, *Chairman*

  
\_\_\_\_\_  
Janet L. Edwards, *Commissioner*

  
\_\_\_\_\_  
Robert L. Hans, *Commissioner*