

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

VERNON J. BOURLIER AND ANTONIA BOURLIER,)	
)	
Appellants,)	CASE NO. 97R-136
)	-
vs.)	ORDER DISMISSING APPEAL FOR FAILURE TO APPEAR
)	
KIMBALL COUNTY BOARD OF EQUALIZATION,)	
)	
Appellee.)	

The Nebraska Tax Equalization and Review Commission ("Commission") called the above-captioned case for hearing on the merits in the City of Gering, Scotts Bluff County, Nebraska, on the 25th day of June, 1998, pursuant to a Notice of Hearing issued the 20th day of March, 1998.

Appellants failed to appear. Appellee appeared through the Kimball County Attorney and the Kimball County Assessor. During the hearing, the Commission took judicial notice of certain information. Neb. Rev. Stat. §77-5018 (1997 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:

FINDINGS OF FACT

1. That Appellants timely filed an appeal challenging a decision of the Kimball County Board of Equalization regarding the assessed valuation of certain property owned by Appellants.
2. That Appellee denied the protest, from which decision Appellants appealed.
3. That Appellee was served with a Notice in Lieu of Summons, and duly answered that Summons.
4. A Notice of Hearing was issued in this case on the 20th day of March, 1998.
5. An Affidavit of Service which appears in the records of the Commission establishes that a copy of the Notice of Hearing was mailed to all parties.
6. That Chapter 4, Title 442, Section 012.01A1 requires that, if the appellant is a natural person, that person must appear at the hearing.
7. That the Notice of Hearing specifically states in paragraph 3 that if the Appellant fails to appear the Commission will enter an order dismissing the case.
8. The Commission called the above-captioned case for hearing on the merits in the City of Gering, Scotts Bluff County, Nebraska, on the 25th day of June, 1998.
9. That no one appeared on behalf of the Appellants at the hearing.
10. That Appellee appeared at the hearing through counsel, with its witnesses, and was prepared to defend the decision of the Kimball County Board of Equalization.
11. That each of the parties was afforded an opportunity to present evidence and argument as required by Neb. Rev. Stat. §77-5015 (Reissue 1996).

12. That each of the parties was afforded an opportunity to cross-examine the witnesses as required by Neb. Rev. Stat. §77-5016(4) (1997 Supp.).
13. That from the record before the Commission, the Appellants have failed, neglected and refused to comply with substantive provisions of Title 442 and the Notice of Hearing.

CONCLUSIONS OF LAW

That the Commission must, and hereby does conclude as a matter of law that in light of Appellants' 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:

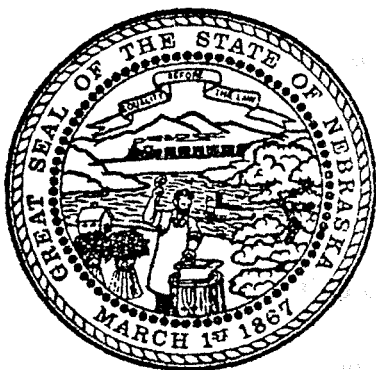
1. That this appeal is ordered dismissed with prejudice.
2. That the property legally described as the all of Section 10, Township 13, Range 57, in Kimball County, Nebraska, shall be valued as follows for tax year 1997, as determined by the Kimball County Board of Equalization:

Land	\$ 82,012
Improvements	\$ 42,059
Total	\$ 124,071

3. That this decision, if no appeal is filed, shall be certified within thirty days to the Kimball County Treasurer, and the Kimball 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 1997.

IT IS SO ORDERED.

Dated this 30th day of June, 1998.



Seal

Mark P. Reynolds, Chairman

A handwritten signature in cursive script that reads "Janet L. Edwards".

Janet L. Edwards, Commissioner

A handwritten signature in cursive script that reads "Robert L. Hans".

Robert L. Hans, Commissioner