

BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION

NUTRA FLO COMPANY,	)	Case No. 96R-87
	)	
Appellant,	)	
	)	
vs.	)	DISMISSAL WITH PREJUDICE
	)	FOR FAILURE TO APPEAR
BUFFALO COUNTY BOARD OF	)	
EQUALIZATION,	)	
	)	
Appellee.	)	

The following Findings of Fact, Conclusions of Law, and Order are entered by the Commission in the above-captioned case on this the 10<sup>th</sup> day of July, 1997:

FINDINGS OF FACT

1. That Appellant timely filed an appeal challenging a decision of the Buffalo County Board of Equalization regarding the assessed valuation of certain property owned by Taxpayer.
2. That County denied the protest, from which decision Appellant appealed.
3. That County 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 30<sup>th</sup> day May, 1997.
5. An Affidavit of Service which appears in the records of the Commission establish that a copy of the Notice of Hearing was mailed to all Parties.
6. That all parties were provided with a copy of Title 442, Nebraska Administrative Code prior to the hearing.
7. That Chapter 4, Title 442, Section 012.01A1 requires that the appellant must appear at the hearing.

8. The Commission called the above-captioned case for hearing on the merits in the City of Grand Island, Hall County, Nebraska, on the 25<sup>th</sup> day of June, 1997.
9. That the Appellant did not request a continuance of the scheduled hearing.
10. The Appellant failed to appear. However, the County appeared through counsel, with its witnesses, had no notice of Appellant's intentions not to appear, and was prepared to defend the decision of the Buffalo County Board of Equalization.
11. That Neb. Rev. Stat. §77-5018 (Reissue 1996), requires that every decision and order entered by the Commission which is adverse to a party be stated in writing or on the record and shall be accompanied by findings of fact and conclusions of law.

#### 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

1. That this appeal is ordered dismissed.
2. That the property legally described as Improvements Only Located Upon Section 20-9-14, U. P. R. R. Right of Way OPTIC SW ¼ SE 1/4, Buffalo County, Nebraska, shall be valued as follows for tax year 1996, as determined by the Buffalo County Board of Equalization:

Land	None
Improvements	\$672,480
Total	\$672,480

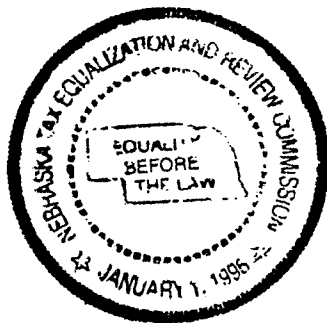
3. That this decision, if no appeal is filed, shall be certified within thirty days to the Buffalo County Treasurer, and the Buffalo County Assessor, pursuant to

Neb. Rev. Stat. §77-1511 (Reissue 1996).

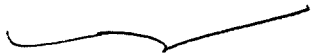
4. That each party is to bear its own costs in this matter.
5. It is hereby further ordered that copy of this Docket Entry be provided to all parties forthwith.

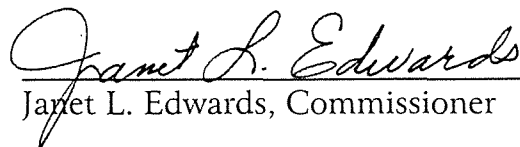
IT IS SO ORDERED.

Dated this 10<sup>th</sup> day of July, 1997.



Seal

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner