



### FINDINGS OF FACT

1. That Taxpayer is the owner of record of certain agricultural real property as legally described in the petition (“subject property”).
2. That the County Assessor proposed valuing the subject property for purposes of taxation for tax year 1998 in the amount of \$128,945.
3. That Taxpayer timely protested that determination of value to the Otoe County Board of Equalization (“County”).
4. That the County denied the protest.
5. That Taxpayer timely filed an appeal of that decision to the Commission.
6. That County was served with a Notice in Lieu of Summons, and duly answered that Summons.
7. A Notice of Hearing was issued in this case on the 7<sup>th</sup> day of December, 1998.
8. 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.
9. That the Appellant received that notice as demonstrated by the letter dated January 12, 1999, which stated that the Appellant would not appear at the hearing.
10. That Chapter 4, Title 442, Section 012.01A1 requires that, if the Taxpayer is a natural person, that person must appear at the hearing.
11. That the Notice of Hearing specifically states in paragraph 3 that if the Taxpayer fails to appear the Commission will enter an order dismissing the case.
12. The Commission called the above-captioned case for hearing on the merits in the City of Lincoln, Lancaster County, Nebraska, on the 14<sup>th</sup> day of January, 1999.

13. That no one appeared on behalf of the Taxpayer at the hearing.
14. That County appeared at the hearing through counsel. That counsel was accompanied by the Otoe County Assessor, an expert retained by the County as an appraiser, and two members of the Otoe County Board of Equalization. That the County was prepared to defend the decision of the Otoe County Board of Equalization.
15. That the County was not provided with a copy of the letter dated January 12, 1999, which was received by the Commission as of 5:00 o'clock p.m., on January 13, 1999.
16. That the County had no notice that the Appellant would fail to appear.
17. That the Taxpayer provided no exhibits to the County or to the Commission as required by the Commission's Order for Hearing and Notice of Hearing.
18. That each of the parties was afforded an opportunity to present evidence and argument as required by Neb. Rev. Stat. §77-5015 (Reissue 1996).
19. 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.).
20. That from the record before the Commission, the Taxpayer has failed, neglected and refused to comply with substantive provisions of Title 442 and the Notice of Hearing.
21. That the record before the Commission contains no evidence which would support Taxpayer's contention that the property is overvalued.

**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.
2. That the property legally described as the SE 1/4, less 6.24 acre tract, in Section 7, Township 7, Range 10, consisting of 153.76 acres more or less, in Otoe County, Nebraska, shall be valued as follows for tax year 1998, as determined by the Otoe County Board of Equalization:

Land	\$ 128,945
Improvements	\$ -0-
Total	\$ 128,945
3. That this decision, if no appeal is filed, shall be certified within thirty days to the Otoe County Treasurer, and the Otoe 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 1998.

**The above and foregoing Findings of Fact, Conclusions of Law, and Order were approved by a quorum of the Commission, and entered of record on the 14<sup>th</sup> day of January, 1999, and are therefore deemed to be the Order of Commission in this case, pursuant to Neb.**

**Rev. Stat. §77-5005. (Reissue 1996).**

Signed and sealed this 19<sup>th</sup> day of January, 1999.



  
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Mark P. Reynolds, Chairman