

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

PAUL A. SPATZ,	)	Case No. 97R-391
	)	
Appellant,	)	
	)	
vs.	)	DISMISSAL WITH PREJUDICE
	)	FOR FAILURE TO APPEAR
PIERCE 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 Neligh, Antelope County, Nebraska, on the 17<sup>th</sup> day of March, 1998, pursuant to a Notice of Hearing issued the 10<sup>th</sup> day of February, 1998.

Appellant failed to appear. During the hearing, the Commission took judicial notice of certain information, and 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 (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 Appellant timely filed an appeal challenging a decision of the Pierce County Board of Equalization regarding the assessed valuation of certain property owned by Appellant.

2. That Appellee denied the protest, from which decision Appellant 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 10<sup>th</sup> 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 Neligh, Antelope County, Nebraska, on the 17<sup>th</sup> day of March, 1998.
9. That no one appeared on behalf of the Appellant at the hearing.
10. That each of the parties was afforded an opportunity to present evidence and argument as required by Neb. Rev. Stat. §77-5015 (Reissue 1996).
11. 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.).
12. That from the record before it, the Appellant has 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 Appellant'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 NE ¼ of Section 18, Township 28, Range 3, Pierce County, Nebraska, shall be valued as follows for tax year 1997, as determined by the Pierce County Board of Equalization:

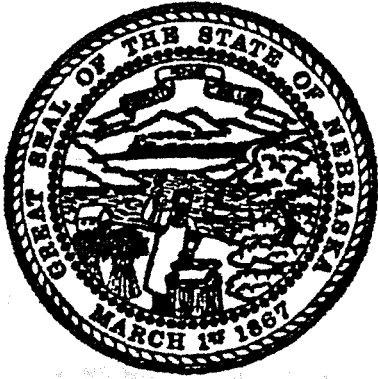
Land	\$ 104,620
Improvements	\$ 245
Total	\$ 104,865

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

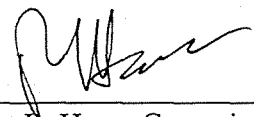
Dated this 26<sup>th</sup> day of March, 1998.



*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