

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

World Fellowship Christian Center,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case No: 15E 0070

Decision and Order Affirming the
Determination of the County Board of
Equalization
(Default Judgment)

For the Appellant:
N/A

For the Appellee:
Malina Dobson,
Deputy Douglas County Attorney

The appeal was heard before Commissioners Robert W. Hotz and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is located at 3020 Huntington Avenue, Omaha, Douglas County, Nebraska. The legal description of the parcel is found in the Case File.

II. PROCEDURAL HISTORY

The Douglas County Assessor denied the exemption application filed for the Subject Property for tax year 2013. World Fellowship Christian Center (the Taxpayer) protested this assessment to the Douglas County Board of Equalization (the County Board). The County Board denied the exemption application for tax year 2013.¹

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission issued an Order to Show Cause and Notice of Hearing on June 29, 2015, setting the hearing date for July 30, 2015. Affidavits of Service which appear in the records of the Commission establish that a copy of the Order for Hearing and Notice of Hearing listed above was served on all parties.² The Commission held a hearing on July 30, 2015. No one appeared on behalf of the Taxpayer as directed by the Commission's

¹ See, Case File.

² See, Case File.

Order for Hearing. The County Board moved for a default judgment in favor of the County Board's determination.

III. STANDARD OF REVIEW

“In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the commission shall deny the appeal.”³ The Commission is authorized to enter default judgments.⁴

IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of hearing and therefore presented no evidence to show that the order, decision, determination, or action appealed from was incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board should be affirmed.

V. ORDER

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The Decision of the Douglas County Board of Equalization denying the tax exemption application for tax year 2013 is affirmed.
3. This Decision and Order, if no appeal is timely filed, shall be certified to the 6405 County Treasurer and the Douglas County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2014 Cum. Supp.)
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each Party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax year 2013.

³ Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

⁴ Neb. Rev. Stat. §77-5015 (2014 Cum. Supp.).

7. This Decision and Order is effective for purposes of appeal on August 11, 2015.⁵

Signed and Sealed: August 11, 2015.

Robert W. Hotz, Commissioner

SEAL

Nancy J. Salmon, Commissioner

⁵ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2014 Cum. Supp.) and other provisions of Nebraska Statutes and Court Rules.