

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Kenneth D. and Aneita R. Chandler Trust
Appellant,

v.

Keith County Board of Equalization
Appellee

Case Nos: 10A-190, 10A-191, 10A-192,
10A-193, 10A-194 & 10A-195

Decision Affirming the Keith County Board
of Equalization
Default Judgment

For the Appellant:
No Appearance

For the Appellee:
Randy Fair
Keith County Attorney

Heard before Commissioners Hotz and Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is comprised of six parcels totaling 2,989.65 acres located in Keith County, Nebraska, as described on the appeal forms filed with the Commission. (E1:1, E2:1, E3:1, E4:1, E5:1, E6:1).

II. PROCEDURAL HISTORY

The Keith County Assessor determined that the assessed value of the subject property was \$170,555 (10A-190), \$170,445 (10A-191), \$174,945 (10A-192), \$177,340 (10A-193), \$86,380 (10A-194), and \$43,520 (10A-195) for tax year 2010. Kenneth D. and Anita R. Chandler Trust. (the Taxpayer) protested this assessment to the Keith County Board of Equalization (the County Board) and requested an assessed valuation of \$151,825 (10A-190), \$150,580 (10A-191), \$155,400 (10A-192), \$157,585 (10A-193), \$76,950 (10A-194), and \$38,530 (10A-195). The County Board determined that the assessed value for tax year 2010 was \$170,555 (10A-190), \$170,445 (10A-191), \$174,945 (10A-192), \$177,340 (10A-193), \$86,380 (10A-194), and \$43,520 (10A-195). *Id.*

The Taxpayer appealed the decision of the County Board to the Tax Equalization and Review Commission (Commission). The Commission held a hearing on July 13, 2011. The Taxpayer failed to appear at the hearing as directed by the Order for Hearing and Notice of Hearing dated May 12, 2011. Paragraph 2 of the Order for Hearing and Notice of Hearing states that if a party fails to attend the hearing, the Commission may enter an order in favor of the opposing party. The County moved for an order of default judgment.

III. STANDARD OF REVIEW

In an appeal before the Commission "...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." Neb. Rev. Stat. 77-5016(9) (2011 Supp.)

IV. CONCLUSION

The Commission finds that the County's motion for an order of Default Judgment should be granted, the appeal of the Taxpayer is denied.

V. ORDER

IT IS ORDERED THAT:

1. The Decisions of the Keith County Board of Equalization determining the value of the subject property for tax year 2010, are Affirmed.
2. That the Assessed value of the Subject Properties for tax year 2010 are:

10A-190

Total: \$170,555

10A-191

Total: \$170,455

10A-192

Total: \$174,945

10A-193

Total: \$177,340

10A-194

Total: \$ 86,380

10A-195

Total: \$ 43,520

3. This decision and order, if no appeal is timely filed, shall be certified to the Keith County Treasurer and the Keith County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2011 Supp.)
4. Any request for relief, by any party, which is not specifically provided for by this order is denied.
5. Each Party is to bear its own costs in this proceeding.
6. This decision shall only be applicable to tax year 2010.
7. This order is effective for purposes of appeal on December 23, 2011.

Signed and Sealed: December 23, 2011

Robert W. Hotz, Commissioner

SEAL

Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2011 Supp.), other provisions of Nebraska Statute and Court Rules.