

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Richard C. Fisher,
Appellant,

v.

Dodge County Board of Equalization,
Appellee.

Case No: 19H 0003

NOTICE OF APPEAL

Agenda Item # 30
Date 11-20-2019

**TO PAUL VAUGHAN LEGAL COUNSEL FOR THE DODGE COUNTY BOARD OF
EQUALIZATION :**

An Appeal by Richard C. Fisher (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization .

You are not required to respond to this Notice.

SIGNED AND SEALED November 1, 2019.

Robert W. Hotz

Robert W. Hotz, Chairman
Tax Equalization and Review Commission

Seal



DODGE COUNTY, NEBRASKA
FRED MYTTRE, COUNTY CLERK

2019 NOV -5 PM 2:44

RECEIVED

RECEIVED
COUNTY ATTORNEY

2019 NOV -4 PM 12:39



Nebraska Tax Equalization and Review Commission

PO Box 95108 • Lincoln NE 68509-5108 • (402) 471-2842 • FAX (402) 471-7720

November 1, 2019

Richard C. Fisher
1652 W. 10th Street
Fremont, NE 68025

RE: Richard C. Fisher, Appellant, v. Dodge County Board of Equalization, Appellee.
Case No: 19H 0003.

The Commission has received the above captioned appeal. A Notice of Appeal has been mailed to the Dodge County Board of Equalization, Appellee. A Notice of Appeal is enclosed for your records. Any attachments to the appeal form or documents accompanying the appeal form have been retained in the Commission's case file. If you did not retain copies and wish to use these documents as exhibits in your hearing please contact the Commission to inquire about obtaining copies of these documents.

Sincerely,

A handwritten signature in black ink that reads "Robert W. Hotz".

Robert W. Hotz
Chairman

APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

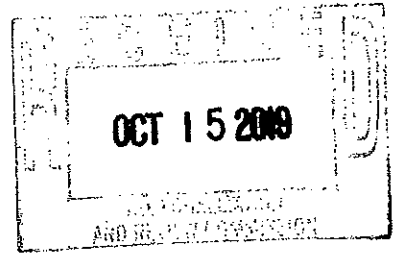
READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING
AND FILING AN APPEAL.

Please type or legibly print all information.

1. A separate appeal form must be completed and filed for each decision, action, order, or determination from which you wish to make an appeal.
2. A separate appeal form must be filed for each parcel of real property on which an appeal is based.
3. A separate appeal form must be filed for each taxable tangible personal property list on which an appeal is found.
4. Each appeal must be accompanied by a copy of the decision, action, order or determination appealed from or other documentation of that decision, action, order or determination.
5. A filing fee of \$25.00 must be paid with each appeal, unless filed by a County Assessor, a County Board of Equalization, the Property Tax Administrator, or the Tax Commissioner. A check or money order made payable to the Tax Equalization and Review Commission must be included with an appeal mailed to the Commission. The fee may be paid in cash if delivered personally. A refund of appeal fees may be made if multiple appeals are consolidated after filing, however, the filing fee must be paid for each appeal as filed even if a refund will be requested later.

ADDITIONAL INSTRUCTIONS ARE ON THE REVERSE. IT IS IMPORTANT TO READ ALL OF THE INSTRUCTIONS BEFORE FILING THE APPEAL FORM.

For office use only



ck 1290

Filing Fee: \$ 25 ³⁹⁷

Appeal #: 19H 0003

Name, Mailing Address, E-Mail Address, Telephone and Fax Number of Person signing this form:

Richard C. Fisher
First Mi Last
+ Vanessa R Fisher
 Title (if applicable)
1652 W 10th St.
Street or other mailing address
Fremont NE 68025
City State Zip

402 720 - 3722
Daytime Telephone Number
 Fax Number
Vanessawheelode5@
E-Mail Address
gmail.com

Legal Description:

For Real Property: Include Lot, Addition, Location, Address, Section, Township, Range.
 For Personal Property: List Description & Location:

Attach separate sheet if needed.

Preferred method of contact other than regular mail _____

I am appealing from a decision of the

Dodge County Board of Equalization

CHECK FILING STATUS

I am signing as owner of the described property

I am signing as a legally designated trustee of the _____ trust

I am signing as an officer, director, full-time employee etc. of _____

I am signing as legal counsel for _____

I am signing as _____

Reason for Appeal: Be Specific. If additional space is needed attach additional sheets to new copy of this appeal form.

Appealing for approval of my home qualifying for a homestead exemption. Our home in Fremont was destroyed by the flood in March 2019. The home was sold for salvage on June 11th. They purchased new home on May 22, supposed to close June 22, but didn't close until July 2019.

Under penalties of law, I declare that the information stated on this appeal form is, to the best of my knowledge and belief, true and correct. See attached papers.

sign here Richard C. Fisher
(Signature of Person Signing Appeal)

Richard C. Fisher
(Print your Name & Title if any)

Oct. 9, 2019.
(Date)

Filing Checklist: Appeal Form Decision Filing Fee Signed

Mailing address: Tax Equalization and Review Commission, P.O. Box 95108 Lincoln, Nebraska 68509-5108

October 8, 2019

Nebraska State Assessor
Homestead Division
Lincoln, Nebraska

This letter is an appeal for a homestead exemption for Richard C. and Vanessa Fisher, 1652 West 10th, in Fremont, Nebraska. The property is located in Dodge County.

It was rejected by the Dodge County Assessor on July 25, 2019; however, the rejection letter was not mailed out (see attached copy of envelope) until August 21, 2019 to the taxpayer with a 30-day appeal rights, which ended August 25, 2019. The tax payers received it on Saturday August 24, 2019. The rejection letter said, "The application was filed late" (date stamp on application is July 1, 2019. The application was faxed to the assessor's office on June 28th and failed and was refaxed on June 29th, with confirmation from the fax machine that the fax was accepted on June 30th. The rejection letter also stated, "The other taxpayer didn't file prior to selling the other home so the homestead can't transfer to the new home. You will be put on 2020 mailing list."

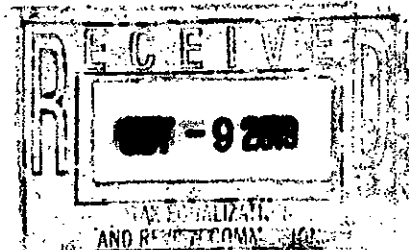
When I talked to assessor, she said it had been thirty days since the letter had been written so no appeal was allowed. I talked to the county clerk and showed her the envelope and she advised me to do an appeal. An appeal was filed within 30 days even though the assessor said differently.

Now some history of what happened before this filing occurred.

The Fisher's home sustained a lot of water in it during the March 2019 flood and was unlivable after March 15th. They stayed in their camper on the driveway of their home in Fremont. They had to sell their home since the insurance and FEMA was not enough to pay for all that had to be done to the home. It was estimated to cost at least \$65,000 to bring the home back to living standards. They purchased another home on May 22 with closing to be on June 22, 10 days after selling old home. They sold their prior home and closed on their new home on June 11, 2019.

I called the county assessor in May and asked how to do the homestead since they were to qualify this year for the homestead. I was not sure what address to use so the correct home would get the homestead exemption since their old home not in their name nor would the new home since it hadn't close yet in May. She said she would reject the application if they didn't have ownership all year from Jan 1st until Aug 15th. I faxed her a copy of the letter with an application without the income since some of the 1099 information was lost in the flood. The Fishers didn't know for sure if they would get loan and everything done with the VA on this new home. The VA approved the new loan with some improvements, but old owners couldn't get their new home closed because of some issues so between them and VA moving slowly

Hand
delivered
JPT



they couldn't get their new home until July 12, 2019. The people who bought their home let them keep their camper on the property until they moved into the new home.

I waited until the last minute to send in the Homestead paperwork hoping to get the closing done on June 26th, which didn't happen. I called the Assessors on June 28th and told them I was going to fax a new homestead application including income without any address on it. The address in the letter 1652 W 10th would probably be the correct one I told them about the closing issues, and I faxed it on Friday June 28th, but it came back busy, so I refaxed it later that day about 3:30 and it was accepted. They date stamped the application on Monday July 1st. I talked to them Monday and they said it could be rejected.

I went to the appeal since the Fisher's have health issues and could not attend and gave me permission. The assessor claimed it was late because not in by June 30, which was a Sunday. They had to be in their office by the Friday before, but the clerk said that was wrong. She then said "The law says they have to own the property from Jan 1 until Aug 15 or no homestead and since they didn't own it for 20 days, they couldn't have it." The board was undecided how to vote against the assessor since she would challenge it if they overruled her. She told them to let the state make a decision because they would reject it and they wouldn't have to make a choice, which they did. She told me it would be a waste of time to file with State of Nebraska. She also wanted to see the original envelope and letter she mailed to the Fisher's, which we did not do. *The board then denied the appeal. So now appealing TERC.*

I have enclosed copies of the application with date stamped on it, a copy of envelope the rejection letter mailed in from the assessor and the copy of the rejection letter, copy of the letter from Board of Supervisors, and a copy of the letter explaining what I did on the application. I also put COPY OF THE CLOSING STATEMENTS ON THE HOMES AND THE PURCHASE AGREEMENT FOR NEW HOME:

The Fishers are not sure if they can make the appeals hearing so give me permission to attend and represent them. Since I am their tax preparer and I did their homestead.

Please contact me for more information or date of hearing.

DOUGLAS WASHBURN, 455 COUNTY RD 7, ASHLAND NE 68003. TELE 402 480 1473

Respectfully submitted,


Douglas Washburn,

We agree with the above appeal and want Douglas Washburn to represent us.


RICHARD C FISHER Sr


VANESSA R FISHER

RECEIVED
2019 SEP -4 PM 4:52

DOVER COUNTY, NEBRASKA
FILED BY TTY, COUNTY CLERK

September 4, 2019.

This is a letter of appeal for the disallowance of our homestead exemption that I filed on time last June 2019.

We had our home destroyed that we lived in on March 15, 2019. The homestead was damaged by the flood. Our homestead was sold and closed on June 6, 2019. We were advised not to use that address or new buyer would get homestead. We closed on our new home July 12, 2019, instead of June since we had to sell old residence in order to get a loan with VA. Our homestead application had no address since we didn't have the new home in our name yet.

We received a rejection letter on Aug 27, 2019 and given 90 days to appeal. It was postmarked by the assessors office Aug 21, 2019.

The assessor told our tax man ^{is she was} going to deny the homestead when he filed it since they didn't own a home.

Our tax man is going to represent ~~me~~ at the appeal hearing on Sept 11, 2019. Respectfully filed this 4 day of Sept 2019.

David Juri 1652 W 10th St
Fremont, NE

177
to Dodge County Assessor

May 20 1913

Richard & Vanessa Fisher lost their home in the flood at 2063 Big Island Rd Lot 7. They qualify for a homestead exemption. They purchased

a home at ²⁷⁰⁰¹⁶⁷⁵⁸ 1652 West 10th Street in Fremont, but are not getting possession for 2 more weeks since seller can't get possession of their new home. (They were to get it June 25.)

So I didn't know what to put in legal or application and their address on application.

Davenport 2nd E 80' Lot 7 BLK 13
Doug Washburn
tax preparer
402 480 1473

Nebraska Schedule I Income Statement must be filed with this form except categories 4 and 6. Application for Transfer must be filed by August 15 if moving to a new homestead.

File with your county assessor after February 1 and by June 30.

Please Do Not Write in This Space

Please Type or Print

County

Dodge

Applicant's Name and Address

Richard C. & Vanessa R. Fisher Sr.

Filing Status

Single Married or Closely-related

If you were widowed or divorced since Jan. 1 last year, answer the following:

Spouse's Name

Date of Death

Date of Final Divorce Decree

Homestead Exemption Categories

Nebraska Schedule I must be filed for all categories except Numbers 4 and 5. See instructions on reverse side for specific requirements.

- 1 Qualified owner-occupants age 65 and over.
2 Veterans totally disabled by a nonservice-connected accident or illness.
3 Disabled individuals (age restrictions and instructions for certification requirement).
4 Veterans drawing compensation from the Department of Veterans Affairs because of 100% service-connected disability.
5 Paraplegic veteran or multiple amputee whose home value was substantially contributed to by the Dept. of Veterans Affairs.
6 Individuals who have a developmental disability.

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MAY 20 2019
DODGE COUNTY ASSESSOR

If category 2 is checked above, enter veteran's service dates.

Veteran's Service Dates Beginning

and Ending

- 1 Do you currently own this residence?
2 Do you currently occupy this residence?
3 If you or your spouse are currently residing in a nursing home, please answer these questions:
4 Is this homestead owned by a trust?
5 If you received a homestead exemption last year, is the preprinted information on this form complete and correct?

Others Who Both Own and Occupy The Residence (Attach list if necessary.)

Nebraska Schedule I - Income Statement must be filed for each owner-occupant (DO NOT repeat applicant and spouse.)

Table with 4 columns: Name, Relationship to Applicant, Date of Birth (Mo/Day/Yr), Social Security Number.

Under penalties of law, I declare that I have examined this form and that it is, to the best of my knowledge and belief, true and correct. I also declare that I am entitled to the Nebraska homestead exemption and have not applied for a homestead exemption elsewhere in the state.

I am a citizen of the United States.

I am a qualified alien under the Federal Immigration and Nationality Act. My immigration status and alien number are as follows:

sign here

Signature of Applicant: Richard C. Fisher Sr.

Date: June 29 2019 Telephone Number: 402-720-3722

For County Assessor's Use Only

Parcel or Location ID Number, Tax District Number, Current Assessed Value of the Homestead Property

Approved/Disapproved

Comments:

Date Received by County Assessor

Signature of County Assessor

Date