

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Jon Smith,
Appellant,

v.

Sarpy County Board of Equalization,
Appellee.

Case Nos: 17R 0025 & 18R 0015

Decision and Order Reversing the Decision
of the Sarpy County Board of Equalization

For the Appellant:

Jon Smith,
Pro Se

For the Appellee:

Andrea Gosnold-Parker
Deputy Sarpy County Attorney

These appeals were heard before Commissioners Robert W. Hotz and James D. Kuhn.

I. THE SUBJECT PROPERTY

The Subject Property is a 5.04 acre parcel¹ located in rural Sarpy County. The parcel is improved with a 4,216 square foot home. The legal description and property record cards for the Subject Property are found at Exhibits 7 (2017), 50 (2018, after application of special valuation), and 51 (2018, prior to application of special valuation).

II. PROCEDURAL HISTORY

A. Tax Year 2017

The Sarpy County Assessor (the County Assessor) determined that the assessed value of the Subject Property was \$589,737 for tax year 2017, consisting of a land value of \$101,045 and an improvement value of \$488,692.² Jon Smith (the Taxpayer) protested this assessment to the Sarpy County Board of Equalization (the County Board) and requested an assessed valuation of \$526,854, consisting of a land value of \$60,556 and an improvement value of \$466,268.³ The County Board determined that the taxable value of the Subject Property for tax year 2017 was

¹ The evidence of the size of the parcel varies slightly in the record.

² Exhibit 1.

³ Exhibit 6:1.

\$589,737.⁴ The Taxpayer appealed this determination of the County Board to the Tax Equalization and Review Commission (the Commission).⁵

B. Tax Year 2018

The County Assessor determined that the assessed value of the Subject Property was \$596,225 for tax year 2018, consisting of a land value of \$107,881 and an improvement value of \$488,344.⁶ On June 29, 2018, the Taxpayer protested this assessment to the County Board and requested an assessed valuation of \$438,008, consisting of a land value of \$75,837 and an improvement value of \$362,171.⁷ On July 24, 2018, the County Board determined that the taxable value of the Subject Property for tax year 2018 was \$596,225.⁸

On or about June 28, 2018, the Taxpayer filed an application with the County Assessor for special valuation.⁹ The County Assessor disapproved this application on July 5, 2018.¹⁰ On August 1, 2018, the Taxpayer protested this disapproval to the County Board.¹¹

On August 9, 2018, the Taxpayer appealed to the Commission the County Board's July 24 decision related to the actual value of the Subject Property. On August 14, 2018, the County Board voted to approve the application for special valuation.¹² In response to the special valuation decision by the County Board, but before the Taxpayer's appeals came before the Commission for a hearing, the County Assessor lowered the land value of the Subject Property to \$44,913, resulting in a total valuation of \$533,257.¹³

On November 28, 2018, the County Board filed a Request for Show Cause and Motion for Continuance requesting that the Commission schedule a show cause hearing to determine whether it had jurisdiction to issue an order regarding the land value of the Subject Property for tax year 2018, due to the granting of special valuation by the County Board on August 14. The

⁴ Exhibit 1, Exhibit 6:1.

⁵ Exhibit 4.

⁶ Exhibit 2.

⁷ Exhibit 49:1.

⁸ Exhibit 2, Exhibit 49:1.

⁹ Exhibit 75:1.

¹⁰ Exhibit 75.

¹¹ Exhibit 76:1.

¹² Case File.

¹³ Exhibit 50.

Commission denied the request for a continuance and ordered that any jurisdictional issues be addressed at the hearing on the merits of the appeals scheduled for January 2, 2019.¹⁴

The Commission held a consolidated hearing on the appeals for both tax years on January 2, 2019, with Commissioner Hotz presiding. Prior to the hearing, the parties exchanged exhibits and submitted a Pre-Hearing Conference Report, as ordered by the Commission. The parties stipulated to the receipt of exchanged Exhibits 1 through 93.

III. STANDARD OF REVIEW

The Commission's review of the determination by a County Board of Equalization is de novo.¹⁵ When the Commission considers an appeal of a decision of a County Board of Equalization, a presumption exists that the board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action.¹⁶

That presumption remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence adduced on appeal to the contrary. From that point forward, the reasonableness of the valuation fixed by the board of equalization becomes one of fact based upon all the evidence presented. The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board.¹⁷

The order, decision, determination or action appealed from shall be affirmed unless evidence is adduced establishing that the order, decision, determination, or action was unreasonable or arbitrary.¹⁸ Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.¹⁹

¹⁴ Case File.

¹⁵ Neb. Rev. Stat. §77-5016(8) (Reissue 2018), *Brenner v. Banner Cty. Bd. Of Equal.*, 276 Neb. 275, 286, 753 N.W.2d 802, 813 (2008). "When an appeal is conducted as a 'trial de novo,' as opposed to a 'trial de novo on the record,' it means literally a new hearing and not merely new findings of fact based upon a previous record. A trial de novo is conducted as though the earlier trial had not been held in the first place, and evidence is taken anew as such evidence is available at the time of the trial on appeal." *Koch v. Cedar Cty. Freeholder Bd.*, 276 Neb. 1009, 1019 (2009).

¹⁶ *Brenner* at 283, 811 (Citations omitted).

¹⁷ *Id.*

¹⁸ Neb. Rev. Stat. §77-5016(9) (Reissue 2018).

¹⁹ *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

A Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.²⁰ The County Board need not put on any evidence to support its valuation of the property at issue unless the taxpayer establishes the Board's valuation was unreasonable or arbitrary.²¹

In an appeal, the commission may determine any question raised in the proceeding upon which an order, decision, determination, or action appealed from is based. The commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.²² The commission may also take notice of judicially cognizable facts and in addition may take notice of general, technical, or scientific facts within its specialized knowledge, and may utilize its experience, technical competence, and specialized knowledge in the evaluation of the evidence presented to it.²³ The Commission's Decision and Order shall include findings of fact and conclusions of law.²⁴

IV. JURISDICTIONAL ISSUES

We first address the County Board's jurisdictional concerns. In the present case, for the 2018 tax year, the County Board issued its determination of the actual value of the Subject Property, and that determination was appealed to the Commission. In the meantime, in a separate procedure under Neb. Rev. Stat. §77-1343 et seq., the Taxpayer applied for special valuation. That statutory scheme provides for qualifying land to be assessed at the value the land would have for agricultural or horticultural purposes or uses without regard to the value the land would have for other purposes or uses. After an initial denial of the special valuation application by the County Assessor, the County Board granted the application. The County Assessor did not appeal the County Board decision.²⁵ In response to that County Board special valuation decision, the County Assessor then made an adjustment to the land value of the Subject Property. As a result, the land value of the Subject Property for tax year 2018 as listed on the adjusted property record

²⁰ Cf. *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo Cty.*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. Cty. Bd. Of Equal. of York Cty.*, 209 Neb. 465, 308 N.W.2d 515 (1981) (determination of equalized taxable value).

²¹ *Bottorf v. Clay Cty. Bd. of Equal.*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).

²² Neb. Rev. Stat. §77-5016(8) (Reissue 2018).

²³ Neb. Rev. Stat. §77-5016(6) (Reissue 2018).

²⁴ Neb. Rev. Stat. §77-5018(1) (Reissue 2018).

²⁵ "Only the county assessor, the Tax Commissioner, or the Property Tax Administrator may appeal the granting of [an] exemption by a county board of equalization." Neb. Rev. Stat. §77-202.04.

card is different from the land value listed on the determination by the County Board that is the subject of this appeal.²⁶

Neb. Rev. Stat. §77-1510.01 provides that, after the Commission obtains exclusive jurisdiction of an appeal from a decision, order, determination, or action of a county board, the board shall have no power or authority to compromise, settle, or otherwise change the decision, order, determination, or action it has taken. As the County Board asserts, the protest of valuation and the protest of denial of an application for special valuation are distinct legal processes. No appeal or petition was filed in relation to the special valuation determination made by the County Board on August 14, 2018. The Commission therefore does not have jurisdiction to disturb that special valuation decision.

However, as noted above, the Commission may consider all questions necessary to determine taxable value of property as it hears an appeal or cross appeal.²⁷ The questions that are necessary to determine taxable value will inevitably vary among appeals depending upon the specific facts of each case and the legal issues presented by the parties. In this case, no party has challenged the County Board's decision to grant special valuation to the Subject Property, however, land receiving special valuation must be agricultural land or horticultural land as defined by statute,²⁸ and land associated with a building or enclosed structure is not agricultural land or horticultural land.²⁹ Because the Subject Property includes a building or enclosed structure (i.e., the residence), determination of the taxable value of the Subject Property necessarily involves consideration of the appropriate value for the land component of the parcel that cannot receive special valuation.

Due to the facts specific to this case, the Commission cannot determine the taxable value of the Subject Property without considering the value of the Subject Property's land component. Accordingly, the Commission has the authority in this appeal to review the taxable value of the land component of the Subject Property.

²⁶ Compare Exhibit 50 with Exhibit 2.

²⁷ Neb. Rev. Stat. §77-5016(8) (Reissue 2018).

²⁸ Neb. Rev. Stat. §77-1344(1) (Reissue 2018).

²⁹ Neb. Rev. Stat. §77-1359(1) (Reissue 2018).

V. VALUATION

A. Law

Under Nebraska law,

Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and a willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property the analysis shall include a full description of the physical characteristics of the real property and an identification of the property rights valued.³⁰

Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach.³¹ Actual value, market value, and fair market value mean exactly the same thing.³² Taxable value is the percentage of actual value subject to taxation as directed by section 77-201 of Nebraska Statutes and has the same meaning as assessed value.³³ All real property in Nebraska subject to taxation shall be assessed as of January 1.³⁴ All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.³⁵

B. Facts and Analysis

1. Residence

The parties devoted the majority of their presentation of evidence to the issue of the Subject Property's residence. The Taxpayer testified on his own behalf. The record does not reflect that he has any special training, experience, or qualification in the assessment of real property, architecture, or construction, but he testified that he was involved in the design and building of the residence. His testimony demonstrated extensive knowledge of the methods, materials, and planning involved in the construction of the residence.

³⁰ Neb. Rev. Stat. §77-112 (Reissue 2018).

³¹ *Id.*

³² *Omaha Country Club* at 180, 829 (2002).

³³ Neb. Rev. Stat. §77-131 (Reissue 2018).

³⁴ Neb. Rev. Stat. §77-1301(1) (Reissue 2018).

³⁵ Neb. Rev. Stat. §77-201(1) (Reissue 2018).

Martin Becker testified on behalf of the County Board. Mr. Becker has been employed by the County Assessor for five years as a rural appraiser. He holds the State Assessor Certificate and has approximately nineteen years of experience in the field of real property appraisal and assessment.³⁶

The parties generally agreed that the residence on the Subject Property was unique within the market, so the most appropriate method for determining its actual value was the cost approach.³⁷ “In the cost approach, value is estimated as the current cost of reproducing or replacing the improvements (including an appropriate entrepreneurial incentive or profit), minus the loss in value from depreciation, plus land value.”³⁸ However, the cost approach includes multiple professionally accepted variations in methodology.³⁹ The County Assessor makes use of a Computer Assisted Mass Appraisal (CAMA) system incorporating Marshall & Swift costing tables to value rural residential properties. This method is employed due to its efficiency for mass appraisal. The Taxpayer argued that a more accurate determination of the value for the residence could be made using a segregated cost method and Marshall & Swift costing software. The segregated cost method, also known as the unit-in-place method, is a “cost estimating method in which total building cost is estimated by adding together the unit costs for the various building components as installed[.]”⁴⁰ In effect, the Taxpayer employed his specific knowledge about the design, construction, and materials used to construct the residence to produce a cost estimate that, he asserted, was more precise.

With certain exceptions discussed below, we were not persuaded that the methodology used by the Taxpayer was an accurate application of the cost approach. The evidence produced at the hearing demonstrated that, although the Taxpayer’s segregated cost approach may have been more precise than that of the County Assessor as to the nature and cost of some of the materials involved,⁴¹ it did not include fees and costs such as architectural fees, permit fees, or an allowance for entrepreneurial incentive and entrepreneurial profit. Without the inclusion of these

³⁶ Testimony of Becker; see also Ex 44.

³⁷ “[The cost approach] is particularly useful in valuing new or nearly new improvements and properties that are not frequently exchanged in the market.” Appraisal Institute, The Appraisal of Real Estate 47 (14th ed. 2013).

³⁸ Appraisal Institute, The Appraisal of Real Estate 36 (14th ed. 2013).

³⁹ See, e.g., Appraisal Institute, The Appraisal of Real Estate 580-595 (14th ed. 2013).

⁴⁰ Appraisal Institute, The Appraisal of Real Estate 591 (14th ed. 2013).

⁴¹ The Taxpayer acknowledged that, even using a segregated cost approach, he was unable to precisely reconstruct the residence using the Marshall & Swift software; one example from his testimony was his electric powered hybrid radiant floor, which was not available as an input option in the software.

fees and costs, the method used by the Taxpayer was incomplete as a segregated cost method; it did not include all of the costs. Such costs and fees should be included in order to determine how much it would cost a market participant to reproduce the residence. Accordingly, we did not find the Taxpayer's opinion of value to constitute clear and convincing evidence that the County Board's determination of value was unreasonable or arbitrary.

The cost approach employed by the County Assessor was also inconclusive in certain respects. The Taxpayer disagreed with some of the information used by Mr. Becker in constructing the County Assessor's cost analysis, such as the material used to construct external walls, the roofing material, the correct categorization of the garage, and the type of heating and cooling system. In some instances, these disagreements were based differences in how terms were defined.⁴² The County Assessor's cost approach relied upon certain assumptions relating to the construction of the improvements. And Mr. Becker acknowledged that the County Assessor had incomplete information with regard to some aspects of the residence. It is important to note in this context that the Taxpayer testified he had refused to allow internal inspections of the Subject Property. He expressed a concern that the quality of materials used in its interior would result in an increased valuation.⁴³

Upon review of more specific information provided by the Taxpayer, Mr. Becker developed the opinion that the value of the improvement component of the Subject Property was \$464,954 for tax year 2017, and \$465,055 for tax year 2018. We find that these opinions of value constitute clear and convincing evidence that the determinations of value by the County Board were unreasonable or arbitrary.⁴⁴

2. Land

Regarding the land component of the Subject Property, the parties proposed to stipulate that the value should be \$45,087 for 2017, and \$23,946 for 2018. The Commission is not bound by

⁴² For example, the Taxpayer incorrectly asserted that his garage was "included" rather than "attached"; the precise distinction between these terms was discussed extensively on the record.

⁴³ In effect, the Taxpayer faults the County Assessor's cost approach inaccuracies, yet refuses to allow an inspection that could result in properly identifying the construction materials that were actually used.

⁴⁴ The Commission is mindful that the County Board, at the time of its decisions, was not privy to some of the information provided by the Taxpayer at this de novo proceeding upon which Mr. Becker relied when testifying to his opinion of value.

such a stipulation,⁴⁵ and the values proposed are not supported by clear and convincing evidence adduced at the hearing. The land value proposed for tax year 2017 reflects the valuation that would likely have been assessed if the Taxpayer had applied for, and been granted, special valuation for that tax year. However, there is no evidence that the Taxpayer did apply for, or was granted, special valuation during the requisite time frame for tax year 2017. Just as we leave undisturbed the County Board's determination that the Subject Property was entitled to special valuation for tax year 2018, we decline to apply special valuation to tax year 2017 in the absence of any evidence that it was requested or granted in the manner prescribed by statute. The record does not contain clear and convincing evidence that the valuation placed upon the land component of the Subject Property for 2017 was arbitrary or unreasonable; accordingly, we should affirm the determination of the County Board of Equalization as to that component.

The land value proposed for 2018 requires a different analysis. The County Board's argument in support of its proposed value is that on July 24, 2018, it reduced the value of the "first acre" from \$40,700 to \$16,600 on all rural residential parcels receiving special valuation, if the parcels were the subject of a protest proceeding.⁴⁶ That is the same day the County Board issued the determination on appeal, which set the land valuation of the Subject Property at \$107,881. However, because the Subject Property's special valuation application was not approved until August 14, 2018, the County Board did not reduce the value of its first acre when it acted to reduce the first acre values of those properties which were receiving special valuation as of July 24, 2018. In the course of approving the special valuation application, the County Board appeared to anticipate lowering the first acre value through the execution of a confession of judgment prior to a hearing before the Commission.⁴⁷ However, neither party filed the documents required to confess judgment with the Commission, nor was the possibility of a confession raised in the course of the hearing. Thus, the County Board urges the Commission to accept the parties' stipulation that the appropriate taxable value of the land component of the Subject Property is \$23,996, consisting of \$14,442 for the 0.87 acre home site⁴⁸ and \$9,504 for 4.17 acres of grassland.⁴⁹

⁴⁵ 442 Neb. Admin. Code Ch. 4 §005, see also, *Ireland v. Stalbaum*, 162 Neb. 630, 77 N.W.2d 155 (1956).

⁴⁶ Exhibit 93. See also, Exhibit 85.

⁴⁷ Exhibit 85.

⁴⁸ 0.87 acres x \$16,600 first acre value.

⁴⁹ See Exhibit 50:4 for a breakdown of the various LVG codes applied to the Subject Property's grassland.

To provide additional background, the Commission takes notice of what is commonly known as the Commission's Statewide Equalization proceedings for tax year 2018. During those proceedings, the County Board filed a petition with the Commission requesting an order reducing the value of the first acre of certain parcels by 59.21%, that is, from \$40,700 to \$16,600.⁵⁰ The Commission denied this petition, in part because the County Board did not produce evidence to demonstrate that this change would bring the level of value for the class and subclass affected to the midpoint of the acceptable statutory range of values for the assessed-to-sale ratios. The Commission also takes notice of the fact that the County Assessor has appealed each of the July 24 decisions of the County Board reducing the value of the first acre, on the basis that the change made the affected parcels "no longer equitable to similarly situated parcels and resulting in a shift of the property tax burden."⁵¹

Taxpayers are entitled to have their property assessed uniformly and proportionately, even though the result may be that it is assessed at less than the actual value.⁵² If taxable values are to be equalized, it is necessary for a Taxpayer to establish by clear and convincing evidence that valuation placed on his or her property when compared with valuations placed on similar property is grossly excessive and is the result of systematic will or failure of a plain legal duty, and not mere error of judgment.⁵³ There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.⁵⁴

In the present appeal, the County Board did not present any evidence to support its reduction of the first acre value from \$40,700 to \$16,600; it merely presented evidence that it did reduce that value for certain parcels. Moreover, following the reduction, the parcels in question vary in total assessed value from \$125,996 to \$1,347,257, and the County Board produced no property record cards to demonstrate that these parcels are comparable. We also find it significant that the County Board reduced the first acre value only for those properties whose owners filed a protest.

⁵⁰ Case No. 18CP 0001.

⁵¹ Case Nos. 18A 0061 through 18A 0114. On December 31, 2018, the County Assessor sent a letter to the Commission requesting the opportunity to testify in the present appeal even if not called as a witness by either party. In fulfilling its constitutional and statutory role as an independent and impartial tribunal, this Commission is reluctant to influence the evidentiary record by calling witnesses on its own volition. The Commission's rules and regulations allow interested persons to petition to intervene in cases to which they are not named parties. See Neb. Admin. Code Ch 5 §004. This is the proper avenue for a person with a substantial interest in the outcome of a proceeding to provide necessary evidence to the Commission.

⁵² *Equitable Life v. Lincoln Cty. Bd. of Equal.*, 229 Neb. 60, 425 N.W.2d 320 (1988); *Fremont Plaza v. Dodge Cty. Bd. of Equal.*, 225 Neb. 303, 405 N.W.2d 555 (1987).

⁵³ *Newman v. Cty. of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (Citations omitted).

⁵⁴ *Id.* at 673, 94 N.W.2d at 50.

By taking this action, the County Board may have created a lack of equalization between those who filed a protest and hundreds of similarly situated property owners who did not file protests. The reductions for owners who did file protests are currently under appeal to this Commission. The County Board was unable to produce the requisite evidence to support its petition for an order to lower the first acre values uniformly across the class or subclass within the county. Under these circumstances, we are not persuaded that principles of uniformity and proportionality require the reduction proposed by the County Board.

The County Assessor's model for valuing land on parcels similar to the Subject Property is explained at Exhibit 46, a document apparently authored by Mr. Becker and Robert White, a real estate appraiser employed by the County Assessor whose qualifications are set forth at Exhibit 45. According to this document,

The 2018 rural base land model for AACR,FRM, based on sales, was \$40,700 for the 1st acre, \$16,600 for each additional acre up to and including the 5th acre, and \$9[,]300 for each acre over 5 acres. ...

The subject property is a custom home not involving a sales record built in 2010. Within the select group of ranch style homes in AACR there were 17 sales. Statistics for AACR indicate that Sarpy County is in compliance with generally accepted mass appraisal practices[.]

The County Assessor originally determined the value of the 5.084 acre land component of the Subject Property to be \$107,881 for tax year 2018.⁵⁵ $\$40,700 + (4 \times \$16,600) + (0.084 \times \$9,300) = \$107,881$. In other words, the valuation reflected on the most current property record card⁵⁶ uses the same valuation method and model for the first 0.87 acres of the Subject Property as the valuation approved by the County Board in the determination on appeal. The record does not contain clear and convincing evidence that this value is arbitrary or unreasonable. Accordingly, we should affirm the County Board's determination as it applies to the 0.87 acre home site of the Subject Property. For tax year 2018, the home site should be valued at \$35,409 and the acres receiving special valuation should be valued at \$9,504, a total of \$44,913.

⁵⁵ Exhibit 51:1.

⁵⁶ \$44,913, see Ex 50.

VI. CONCLUSION

The Commission finds that there is competent evidence to rebut the presumption that the County Board faithfully performed its duties and had sufficient competent evidence to make its determination. The Commission also finds that there is clear and convincing evidence that the County Board's decision was arbitrary or unreasonable.

For all of the reasons set forth above, the decision of the County Board is vacated and reversed.

VII. ORDER

IT IS ORDERED THAT:

1. The decisions of the Sarpy County Board of Equalization determining the taxable value of the Subject Property for tax years 2017 and 2018 are vacated and reversed.⁵⁷
2. The taxable value of the Subject Property for tax year 2017 is:

Land	\$101,045
Improvement	<u>\$464,954</u>
Total	\$565,999

3. The taxable value of the Subject Property for tax year 2017 is:

Land	\$ 44,913
Improvement	<u>\$465,055</u>
Total:	\$509,968

4. This Decision and Order, if no appeal is timely filed, shall be certified to the Sarpy County Treasurer and the Sarpy County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.).
5. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
6. Each party is to bear its own costs in this proceeding.
7. This Decision and Order shall only be applicable to tax years 2017 and 2018.

⁵⁷ Taxable value, as determined by the County Board, was based upon the evidence at the time of the Protest proceeding. At the appeal hearing before the Commission, both parties were permitted to submit evidence that may not have been considered by the County Board of Equalization at the protest proceeding.

8. This Decision and Order is effective for purposes of appeal on March 1, 2019.⁵⁸

Signed and Sealed: March 1, 2019

Robert W. Hotz, Commissioner

SEAL

James D. Kuhn, Commissioner

⁵⁸ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2016 Cum. Supp.) and other provisions of Nebraska Statutes and Court Rules.