

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Gerald D. Slezak,

&

Slezak Farms, a Nebraska Partnership,

Appellants,

v.

Fillmore County Board of Equalization,
Appellee.

Case Nos: 13A 052 & 14A 147

Decision and Order Affirming the
Determinations of the Fillmore County
Board of Equalization

For the Appellant:

Gerald D. Slezak, Partner, Slezak Farms,
a Nebraska Partnership, Pro Se.

For the Appellee:

Howard F. Ach,
Deputy Fillmore County Attorney.

The appeals were heard before Commissioners Thomas D. Freimuth and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is a 150.5-acre improved agricultural parcel located in Fillmore County, Nebraska. The Property Record File (“PRF”) for the Subject Property for tax year 2013 is found at Exhibit 3, and the PRF for tax year 2014 is found at Exhibit 4. These PRFs include the legal description for the Subject Property.

II. PROCEDURAL HISTORY

The Fillmore County Assessor determined that the assessed value of the Subject Property was \$457,445 for tax year 2013. Gerald D. Slezak, a Partner of Slezak Farms, a Nebraska Partnership (Gerald D. Slezak and Slezak Farms, a Nebraska Partnership, which is the Subject Property’s owner of record, are herein referred to as the “Taxpayer”), protested this assessment to the Fillmore County Board of Equalization (herein referred to as the “County Board”) and requested an assessed valuation of \$378,299. The County Board determined that the assessed value for tax year 2013 was \$457,445.¹

¹ E1.

The Fillmore County Assessor determined that the assessed value of the Subject Property was \$564,455 for tax year 2014. The Taxpayer protested this assessment to the County Board and requested an assessed valuation of \$474,455. The County Board determined that the assessed value for tax year 2014 was \$564,455.²

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (herein referred to as the “Commission”). Prior to the hearing, the parties exchanged exhibits and submitted a Pre-Hearing Conference Report, as ordered by the Commission. The Commission held a hearing on March 27, 2015.

A majority of the Commission constitutes a quorum sufficient to transact business.³ The Commission must deny relief “in any hearing or proceeding unless a majority of the Commissioners present determine that the relief should be granted.”⁴ A majority is defined as, “The greater number. The number greater than half of any total.”⁵ Commissioner Freimuth and Commissioner Salmon were present at the hearing and constituted a majority of the Commission, and, therefore, a quorum sufficient to transact business. A majority of the Commission has determined that relief should not be granted. The determination of the County Board is affirmed.

III. STANDARD OF REVIEW

The Commission’s review of the determination of the County Board of Equalization is de novo.⁶ 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.”⁷

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

² E2.

³ See, Neb. Rev. Stat. §77-5005(2) (2014 Cum. Supp.).

⁴ See, Neb. Rev. Stat. §77-5016(13) (2014 Cum. Supp.).

⁵ *Black’s Law Dictionary 6th Edition*, West Group, p. 955 (1990).

⁶ See, Neb. Rev. Stat. §77-5016(8) (2014 Cum. Supp.), *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).

⁷ *Brenner v. Banner Cty. Bd. Of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).

showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board.⁸

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.⁹ Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.¹⁰

A Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.¹¹ 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.¹²

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.”¹³ 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.”¹⁴ The Commission’s Decision and Order shall include findings of fact and conclusions of law.¹⁵

IV. VALUATION

A. General Valuation Law for Agricultural & Horticultural Land

Under Nebraska law,

[a]ctual 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

⁸ *Id.*

⁹ Neb. Rev. Stat. §77-5016(8) (2014 Cum. Supp.).

¹⁰ *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

¹¹ Cf. *Josten-Wilbert Vault Co. v. Board of Equalization for Buffalo County*, 179 Neb. 415, 138 N.W.2d 641 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. County Bd. Of Equalization of York County*, 209 Neb. 465, 308 N.W.2d 515 (1981) (determination of equalized taxable value).

¹² *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).

¹³ Neb. Rev. Stat. §77-5016(8) (2014 Cum. Supp.).

¹⁴ Neb. Rev. Stat. §77-5016(6) (2014 Cum. Supp.).

¹⁵ Neb. Rev. Stat. §77-5018(1) (2014 Cum. Supp.).

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.¹⁶

“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.”¹⁷ The Courts have held that “[a]ctual value, market value, and fair market value mean exactly the same thing.”¹⁸ 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.¹⁹ All real property in Nebraska subject to taxation shall be assessed as of January 1.²⁰ All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.²¹

Agricultural land and horticultural land shall be valued for purposes of taxation at seventy five percent of its actual value. Neb. Rev. Stat. §77-201 (2) (Reissue 2009). Agricultural land and horticultural land means a parcel of land which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land. Agricultural land and horticultural land does not include any land directly associated with any building or enclosed structure.²²

“Parcel means a contiguous tract of land determined by its boundaries, under the same ownership, and in the same tax district and section.”²³

Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agricultural or horticultural purposes includes the following uses of land:

(a) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and

¹⁶ Neb. Rev. Stat. §77-112 (Reissue 2009).

¹⁷ Neb. Rev. Stat. §77-112 (Reissue 2009).

¹⁸ *Omaha Country Club v. Douglas County Board of Equalization, et al.*, 11 Neb.App. 171, 180, 645 N.W.2d 821, 829 (2002).

¹⁹ Neb. Rev. Stat. §77-131 (Reissue 2009).

²⁰ See, Neb. Rev. Stat. §77-1301(1) (Reissue 2009)

²¹ Neb. Rev. Stat. §77-201(1) (Reissue 2009).

²² Neb. Rev. Stat. §77-1359 (1) (2014 Cum. Supp.).

²³ Neb. Rev. Stat. §77-132 (Reissue 2009).

(b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land.²⁴

Nebraska Statutes section 77-1363 prescribes the basis for the assessment of agricultural and horticultural land:

Agricultural land and horticultural land shall be divided into classes and subclasses of real property under section 77-103.01, including, but not limited to, irrigated cropland, dryland cropland, grassland, wasteland, nurseries, feedlots, and orchards, so that the categories reflect uses appropriate for the valuation of such land according to law. Classes shall be inventoried by subclasses of real property based on soil classification standards developed by the Natural Resources Conservation Service of the United States Department of Agriculture as converted into land capability groups by the Property Tax Administrator. County assessors shall utilize soil surveys from the Natural Resources Conservation Service of the United States Department of Agriculture as directed by the Property Tax Administrator. Nothing in this section shall be construed to limit the classes and subclasses of real property that may be used by county assessors or the Tax Equalization and Review Commission to achieve more uniform and proportionate valuations.²⁵

Nebraska Statutes section 77-103.01, which is referenced in Nebraska Statutes section 77-1363 cited above, defines the term “class or subclass” as follows:

Class or subclass of real property means a group of properties that share one or more characteristics typically common to all the properties in the class or subclass, but are not typically found in the properties outside the class or subclass. Class or subclass includes, but is not limited to, the classifications of agricultural land or horticultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size, and market characteristics appropriate for the valuation of such land. A class or subclass based on market characteristics shall be based on characteristics that affect the actual value in a different manner than it affects the actual value of properties not within the market characteristic class or subclass.²⁶

The government official known as the “Property Tax Administrator” referenced above in Nebraska Statutes section 77-1363 is the chief administrative officer of the Nebraska Department of Revenue’s Property Assessment Division (herein sometimes referred to as “PAD”).²⁷ PAD has issued Regulations regarding the classification of agricultural and horticultural land for

²⁴ Neb. Rev. Stat. §77-1359 (2) (2014 Cum. Supp.).

²⁵ See, Neb. Rev. Stat. §77-1363 (Cum. Supp. 2014).

²⁶ Neb. Rev. Stat. §77-103.01 (Reissue 2009).

²⁷ Neb. Rev. Stat. §77-701(1) (Cum. Supp. 2014).

assessment purposes that supplement the above-noted Nebraska Statutes sections 77-1363 and 77-103.01.²⁸

Consistent with Nebraska Statutes section 77-1363, PAD's Regulations require county assessors to inventory and categorize each acre of each parcel of agricultural and horticultural land based on "use" and "soil type."²⁹ The county assessor is then required to use a "soil conversion legend" created by PAD to assign each acre of agricultural and horticultural land to a Land Capability Group (herein referred to as "LCG").³⁰

PAD's Regulations provide for the following land "use" classes, which are used by county assessors to inventory acres of agricultural and horticultural land: (1) irrigated cropland; (2) dryland cropland; (3) grassland; (4) wasteland; (5) government programs land (Conservation Reserve Program, Conservation Reserve Enhancement Program, Environmental Quality Incentives Program, Stewardship Incentive Program, Tree Assistance Program, Water Bank Program); (6) intensive use areas; and (7) forestland and shelterbelt areas.³¹

As indicated previously, in addition to land use categorization, county assessors are required to inventory each acre of agricultural land based on soil type. Consistent with Nebraska Statutes section 77-1363, PAD's Regulations recognize the soil classification system developed by the Natural Resource Conservation Service (herein sometimes referred to as "NRCS") for this purpose.³²

After categorizing each acre of each parcel of agricultural and horticultural land based on land use and NRCS soil type, the county assessor is then required to use a "soil conversion legend" created by PAD to assign each acre of agricultural and horticultural land to an LCG.³³ LCGs are defined as follows under PAD's Regulations:

²⁸ 350 Neb. Admin. Code, ch. 14 (3/09).

²⁹ See, Neb. Rev. Stat. §77-1363 (2014 Cum. Supp.), 350 Neb. Admin. Code, ch. 14, §§004.04, 004.06, 004.06B, 004.06D, 004.07D, 004.08A – 004.08H (3/09).

³⁰ See, 350 Neb. Admin. Code, ch. 14, §§004.06C, 004.07E, 004.07E, 004.08A – B, 004.08E (3/09). It is the Commission's understanding that the "soil conversion legend" referenced in PAD's regulations correlates LCG categories with four-digit soil-type codes determined by the U.S. Department of Agriculture's Natural Resource Conservation Service (herein sometimes referred to as "NRCS").

³¹ 350 Neb. Admin. Code, ch. 14, §004.04A – 004.04G (3/09).

³² See, Neb. Rev. Stat. §77-1363 (2014 Cum. Supp.), 350 Neb. Admin. Code, ch. 14, §§002.40, 004.08E (3/09). See also, 442 Neb. Admin. Code, ch. 5, §031.02 (6/11) (the Commission is allowed to take judicial notice of soil surveys for Nebraska's 93 counties published by the NRCS, which is a subdivision of the United States Department of Agriculture).

³³ See, Neb. Rev. Stat. §77-1363 (2014 Cum. Supp.), 350 Neb. Admin. Code, ch. 14, §§004.06C, 004.07E, 004.07E, 004.08A – B, 004.08E (3/09). PAD's regulations indicate the "soil conversion legend" correlates LCG categories with four-digit soil-type codes determined by the U.S. Department of Agriculture's Natural Resource Conservation Service (herein sometimes referred to as "NRCS"). Prior to the repeal of Nebraska Statutes sections 77-1361 and 77-1362 in 2006, the Property Tax Administrator ("PTA") published this "soil conversion legend" in an agricultural land valuation manual prescribed by statute. Because the repeal of Nebraska Statutes sections 77-1361 and 77-1362 in 2006 removed the requirement to publish an agricultural land

[G]roups of soils that are similar in their productivity and their suitability for most kinds of farming. It is a classification based on the capability classification, production, and limitations of the soils, the risk of damage when they are used for ordinary field crops, grassland, and woodlands, and the way they respond to treatment. Land Capability Groups are determined by the Department of Revenue, Property Assessment Division based upon the dryland capability classification.³⁴

PAD's Regulations recognize the soil suitability system developed by the NRCS for purposes of assigning agricultural and horticultural land to an appropriate LCG.³⁵ In this regard, the Regulations state as follows: "Land Capability Classification is a system for showing the suitability of soils for most kinds of crops. These are determined by Natural Resources Conservation and Service."³⁶

PAD's Regulations further state as follows regarding the use of the soil suitability system developed by the NRCS for purposes of assigning agricultural land to an appropriate LCG:

A Land Capability Group (LCG) is a grouping of various soils according to their limitations for field crops, the risk of damage if they are used for crops, and the way they respond to average management. Since the soil conservation service maps major natural bodies of soil in a mapping area, the criteria used for grouping the soils do not include major land reformation that would change slope, depth or other characteristics of the soils, nor do they include unlikely major reclamation projects. When such areas have been mapped and assigned capability units by the Natural Resources Conservation Service, the assigned capability unit is used. A LCG is determined for each kind of soil and its current land use. Nebraska has three primary land uses. The eastern part of the state is principally a dryland farming area. The central and western regions of the state generally require irrigation for the intensive production of common cultivated crops. Approximately one-half of the acreage in the state is in native grassland. Scattered throughout, there is recreational land, timberland and wasteland.³⁷

In an effort to promote the "fair and uniform" assessment of agricultural and horticultural land, the Regulations provide LCG definitions and guidelines regarding the development of the soil conversion legend provided by PAD to county assessors to correlate NRCS four-digit soil

valuation manual, the PTA no longer publishes PAD's "soil conversion legend" provided to county assessors to correlate NRCS four-digit soil types with LCGs based on land use.

³⁴ 350 Neb. Admin. Code, ch. 14, §002.41 (3/09).

³⁵ See, 350 Neb. Admin. Code, ch. 14, §002.40 (3/09); See also, 442 Neb. Admin. Code, ch. 5, §031.02 (6/11) (the Commission is allowed to take judicial notice of soil surveys for Nebraska's 93 counties published by the NRCS, which is a subdivision of the United States Department of Agriculture).

³⁶ 350 Neb. Admin. Code, ch. 14, §002.40 (3/09). See also, 442 Neb. Admin. Code, ch. 5, §031.02 (6/11) (the Commission is allowed to take judicial notice of soil surveys for Nebraska's 93 counties published by the NRCS, which is a subdivision of the United States Department of Agriculture).

³⁷ 350 Neb. Admin. Code, ch. 14, §004.08E (3/09).

types with LCGs based on land use.³⁸ PAD's Regulations designate four principal LCGs under the three primary subclasses of agricultural and horticultural property as follows: (1) Irrigated Cropland – 1A, 2A, 3A, 4A; (2) Dryland Cropland – 1D, 2D, 3D, 4D; and (3) Grassland - 1G, 2G, 3G, 4G.³⁹ PAD's Regulations also permit county assessors to “create” additional LCG sub-classifications if needed “to achieve uniform and proportionate valuation.”⁴⁰

B. Summary of the Evidence

Gerald Slezak, the Taxpayer, testified at the hearing before the Commission. The Taxpayer asserted that the County Board's reliance on the sales comparison approach used by the Fillmore County Assessor to value the Subject Property for tax years 2013 and 2014 was unreasonable or arbitrary for the following reasons: (1) the County Assessor's approach fails to adjust parcels like the Subject Property that include irregular agricultural land (e.g., split and/or small fields) created by man-made or natural obstructions that restrict use potential without costly remediation expenditure;⁴¹ and (2) the County Assessor's approach inappropriately values dryland by using dryland sales that are inflated due to the buyer's desire to convert the land to irrigated use.⁴²

The Taxpayer provided a \$347,520 opinion of value for the Subject Property for tax year 2013. The Taxpayer testified that this 2013 opinion of value is derived by applying a 25% downward adjustment to the Subject Property's land component.⁴³

The Taxpayer provided a combined \$373,107 opinion of value for the Subject Property for tax year 2014. The Taxpayer testified that this 2014 opinion of value is derived by applying a 35% downward adjustment to the Subject Property's land component.⁴⁴

³⁸ 350 Neb. Admin. Code, ch. 14, §004.08A-H (3/09).

³⁹ 350 Neb. Admin. Code, ch. 14 §004.08F (03/09).

⁴⁰ 350 Neb. Admin. Code, ch. 14, §004.09 (3/09).

⁴¹ See, E3:2 – E3:3 (Taxpayer's 2013 Protest, which includes an explanation that is also attached to his appeal to the Commission contained in the Case File for tax year 2013); E4:2 – E4:3 (Taxpayer's 2014 Protest); Case File (Taxpayer's appeal to the Commission for tax year 2014, which includes a two-page explanation).

⁴² See, E8:2 - E8:5.

⁴³ See, E41 & E42 (Taxpayer's charts submitted in support of his \$347,520 opinion of value for the Subject Property for tax year 2013). The Taxpayer testified that his opinion of value based on a 25% land component reduction reflects an increased adjustment in comparison to the 18% land component reduction requested during the 2013 County Board protest process. The Taxpayer's opinion of value is calculated as follows: \$439,700 County land assessment x .75 (25% reduction) = \$329,775 adjusted land assessment; \$329,775 adjusted land assessment + \$17,745 County Board improvement assessment = \$347,520 opinion of value for tax year 2013.

⁴⁴ See, E41 & E42 (Taxpayer's charts submitted in support of his \$373,107 opinion of value for the Subject Property for tax year 2014). The Taxpayer testified that his opinion of value based on a 35% land component reduction reflects an increased adjustment in comparison to the 16% land component reduction requested during the 2014 County Board protest process. The Taxpayer's opinion of value is calculated as follows: \$546,710 County land assessment x .65 (35% reduction) = \$355,362

In support of these opinions of value, the Taxpayer submitted documentation found at Exhibit 42 intended to quantify the reduced value of agricultural and horticultural land containing man-made or natural obstructions located in Fillmore County.⁴⁵ Exhibit 42 includes analysis of post-sale assessments for some of these properties.⁴⁶ The Taxpayer submitted PRFs for some of these parcels,⁴⁷ together with location information and pre-sale/post-sale aerial imagery generated by the United States Department of Agriculture (“USDA”) that attempts to depict post-sale obstruction remediation.⁴⁸ For comparison and quantification purposes, the Taxpayer also submitted PRFs, USDA pre-sale/post-sale aerial imagery, and post-sale assessment analysis for sales of unobstructed parcels.⁴⁹

The Taxpayer asserted that three members of the County Board acknowledged during the hearing on his 2014 protest that the actual value of agricultural land with obstructions that impede efficient farm management is negatively affected in comparison to unobstructed land.⁵⁰ The Taxpayer asserted, however, that the County Board did not accept his approach to adjust the Subject Property for obstructions.

The Taxpayer’s documentation found at Exhibit 42 is also intended to support his assertions regarding a premium associated with dryland sales purchased by a buyer with the intent to convert the parcel to irrigated use.⁵¹ The Taxpayer submitted PRFs for some of these sold parcels,⁵² together with location information and USDA pre-sale/post-sale aerial imagery.⁵³

Lynn Mussman, the Fillmore County Assessor, testified on behalf of the County Board. Mussman testified that she values the real property in Fillmore County using a mass appraisal model. She asserted that a sales comparison approach using qualified arm’s length transactions was used to value agricultural land, including the Subject Property, for tax years 2013 and 2014. While Mussman did not state directly how she accounted for obstructions, she indicated that she

adjusted land assessment; \$355,362 adjusted land assessment + \$17,745 County Board improvement assessment = \$373,107 opinion of value for tax year 2014.

⁴⁵ See also, E41

⁴⁶ See also, E41.

⁴⁷ See, e.g., E6 (PRF for Taxpayer illustrative parcel “1B”); E11 (PRF for Taxpayer illustrative parcel “1A”); E13 (PRF for Taxpayer illustrative parcel “1E”); and E18 (PRF for Taxpayer illustrative parcel “1D”). The Commission notes that it could not locate a PRF for Taxpayer illustrative parcel “1C.”

⁴⁸ See, E42.

⁴⁹ See, E42.

⁵⁰ See, 2014 Case File (Taxpayer’s 2014 Appeal to the Commission).

⁵¹ See, E41 & E42.

⁵² See, E42, E9 (PRF for Taxpayer illustrative parcel “2E”); E16 (PRF for Taxpayer illustrative parcel “2A”); E17 (PRF for Taxpayer illustrative parcel “3A”); and E27 (PRF for Taxpayer illustrative parcel “2C”). The Commission notes that it could not locate PRFs for the following parcels used by the Taxpayer in his analysis of unobstructed parcels: “2B,” “2D,” “3B,” and “3C.”

⁵³ See, E42.

valued properties based on use and soil classification in accordance with Nebraska Statutes and Regulations issued by the Nebraska Department of Revenue's Property Assessment Division ("PAD"). She also stated that all agricultural land was equalized in Fillmore County for tax years 2013 and 2014.

The County Board submitted PRFs, photographs and aerial maps for the Subject Property and for agricultural and horticultural land in close proximity to the Subject Property.⁵⁴ The County Board also submitted the County Assessor's qualified agricultural land sales roster for tax years 2013 and 2014 and a document that sets forth Land Capability Group ("LCG") valuation history from 2009 through 2014.⁵⁵

The Subject Property's PRFs indicate that the County Assessor inventoried the 150.5-acre parcel as follows for both tax years 2013 and 2014: (1) Home Site – 1 acre; (2) Site – 5 acres; (3) Irrigated Cropland - 69.41 acres; (4) Dryland Cropland - 27.46 acres; (5) Grassland - 45.72 acres, which includes 6.26 acres of Wasteland; and (6) Road - 1.91 acres.⁵⁶ The County Board's aerial photographs of the Subject Property and testimony at the hearing indicate that the parcel is split diagonally by abandoned railroad tracks – this 9.3-acre tract is not included in the Subject Property (Parcel No. 300037681) and is identified as Parcel No. 300037682.⁵⁷

C. Valuation Analysis

1. Natural/Man-made Obstructions – Irregular Ag Land Dimensions

The Taxpayer asserted that agricultural land burdened by natural and/or man-made obstructions, like the Subject Property, was overvalued by the County for tax years 2013 and 2014. The Taxpayer asserted that irregular-shaped fields created by obstructions impede efficient farming practices, and that remediation cost is a significant valuation factor considered by buyers.

The Taxpayer asserted that the actual value of the Subject Property was equal to the average difference between the assessed to sales ratios of properties the year following the removal of obstructions and the median assessed to sales ratio accepted by the Commission as part of

⁵⁴ See, E3 (County's Assessment Packet for tax year 2013), and E4 (County's Assessment Packet for tax year 2014).

⁵⁵ E4:4 – E4:5 (Sales Roster); and E4:6 (LCG Valuation History 2009 – 2014).

⁵⁶ See, E3:4 and E4:7.

⁵⁷ See, E4:8 – E4:9.

Statewide Equalization.⁵⁸ The Taxpayer provided charts that he asserted indicate that the actual value or the real property increased after the obstructions were removed, and that the increase was associated with this remediation.⁵⁹ As stated previously, the Taxpayer's analysis derived a \$347,520 opinion of value for tax year 2013 by applying a 25% downward adjustment to the parcel's land component in comparison to the County Board's determination,⁶⁰ and a \$373,107 opinion of value for tax year 2014 by applying a 35% downward adjustment to the County Board's land determination.⁶¹

The Taxpayer alleged that his analysis shows that sales of agricultural land encumbered with obstructions generated a lower sale price in comparison to sales without obstructions. The per acre values of sales encumbered by obstructions analyzed by the Taxpayer ranged from \$3,050 per acre to \$4,628 per acre.⁶² In contrast, the per acre values of the Taxpayer's sales of unobstructed agricultural land ranged from \$7,620 per acre to \$14,757 per acre.⁶³

The Commission finds that the Taxpayer's evidence supports the County Board's determination for tax years 2013 and 2014. The Taxpayer's assertion that the assessments of the real property in Fillmore County increased after remediation indicates that the County Assessor's model produced actual values that adjusted for the obstructions on these alleged comparable properties. In other words, if remediation caused an increase in assessments, the previous lower assessed values accounted for the obstructions.

The Taxpayer's analysis attempts to use the assessment/sale ratio for a specific property prior to obstruction removal in comparison to its post-remediation assessment/sale ratio as evidence

⁵⁸ See, E41 and E42.

⁵⁹ See, E41 and E42.

⁶⁰ See, E41 & E42 (Taxpayer's charts submitted in support of his \$347,520 opinion of value for the Subject Property for tax year 2013). The Taxpayer testified that his opinion of value based on a 25% land component reduction reflects an increased adjustment in comparison to the 18% land component reduction requested during the 2013 County Board protest process. The Taxpayer's opinion of value is calculated as follows: \$439,700 County land assessment x .75 (25% reduction) = \$329,775 adjusted land assessment; \$329,775 adjusted land assessment + \$17,745 County Board improvement assessment = \$347,520 opinion of value for tax year 2013.

⁶¹ See, E41 & E42 (Taxpayer's charts submitted in support of his \$373,107 opinion of value for the Subject Property for tax year 2014). The Taxpayer testified that his opinion of value based on a 35% land component reduction reflects an increased adjustment in comparison to the 16% land component reduction requested during the 2014 County Board protest process. The Taxpayer's opinion of value is calculated as follows: \$546,710 County land assessment x .65 (35% reduction) = \$355,362 adjusted land assessment; \$355,362 adjusted land assessment + \$17,745 County Board improvement assessment = \$373,107 opinion of value for tax year 2014.

⁶² See, E42, E6 (PRF for Taxpayer illustrative parcel "1B"); E11 (PRF for Taxpayer illustrative parcel "1A"); E13 (PRF for Taxpayer illustrative parcel "1E"); and E18 (PRF for Taxpayer illustrative parcel "1D"). The Commission notes that it could not locate a PRF for parcel "1C," which is used by the Taxpayer in his analysis of obstructed parcels.

⁶³ See, E42, E9 (PRF for Taxpayer illustrative parcel "2E"); E16 (PRF for Taxpayer illustrative parcel "2A"); E17 (PRF for Taxpayer illustrative parcel "3A"); and E27 (PRF for Taxpayer illustrative parcel "2C"). The Commission notes that it could not locate PRFs for the following parcels used by the Taxpayer in his analysis of unobstructed parcels: "2B," "2D," "3B," and "3C."

that the Subject Property was overvalued for tax years 2013 and 2014. A sales ratio study is only useful in the aggregate, or to the extent that statistical indicators can confidently estimate factors for the population as a whole based on a set of data.⁶⁴

The Taxpayer's opinions of value also do not use adjusted sales exclusively, but instead rely in part upon an examination of assessed values. The comparison of assessed values of parcels is not recognized as an appropriate approach under Nebraska Statutes.⁶⁵ The weight of authority is that assessed value is not in and of itself direct evidence of actual value.⁶⁶

Further, the Taxpayer's method for determining the negative influence of obstructions on the actual value of agricultural land fails to account for the increasing actual value of such land between the dates of sale and the tax years in question.⁶⁷ Additionally, the Taxpayer compares sales prices to assessed values without a time adjustment.

The County Assessor testified that she values agricultural land based on use as required by Nebraska Statutes and PAD's Regulations. The County Assessor stated that she verifies all sales, and her testimony indicates that she was unable to quantify any Land Capability Group ("LCG") valuation difference associated with obstructed agricultural land.

Nebraska's property tax system outlined above in section IV(A) adjusts for small and irregular tracts of agricultural land created by obstructions via inventory of use classifications and NRCS soil types, which determine assignment to a particular LCG using PAD's conversion chart. LCG categorization is based on capability of agricultural land in terms of crop or forage yield, which considers soil limitations, risk of damage depending on crop or grassland use, and response to average management.⁶⁸ Under this system, LCG 1 is rated highest for crop or forage yield, while LCG 4 is rated lowest in terms of production and includes soils "that have very severe limitations and hazards that affect use and management."⁶⁹ Thus, PAD's assignment of agricultural land to LCGs based on use classification and NRCS soil analysis is designed to account for location, productivity, geographic characteristics, limitations and response to average

⁶⁴ See, IAAO, Standard on Ratio Studies – 2010, 2.3 ("[R]atio study statistics cannot be used to judge the level of appraisal of an individual parcel.").

⁶⁵ See, Neb. Rev. Stat. §77-112 (Reissue 2009).

⁶⁶ See, *Lienemann v. City of Omaha*, 191 Neb. 442, 215 N.W.2d 893 (1974).

⁶⁷ The PRFs for the Taxpayer's parcels that were obstructed at the time of sale include use and soil inventories together with LCG designation for tax years 2013 and 2014 only. This information is not available for years prior to 2013 when all of these sales occurred, which limits the Commission's analysis.

⁶⁸ 350 Neb. Admin. Code, ch. 14, §002.41, §004.08A-H (3/09).

⁶⁹ See, 350 Neb. Admin. Code, ch. 14, §004.08A-H (3/09).

management as required by Nebraska Statutes.⁷⁰ As a result, because natural or man-made impediments that create small or irregular tracts of agricultural land affect use categorization and LCG designation, Nebraska's system accounts for limitations that result from obstructions.

For example, the Commission recognizes that the abandoned railroad track parcel which bifurcates the Subject Property diagonally impedes efficient irrigation of the full quarter-section. As a consequence for tax years 2013 and 2014, the 150.5-acre Subject Property contained several acres used as dryland cropland (27.46 acres) and grassland (39.46 acres).⁷¹ The Nebraska assessment system, which assigns agricultural land to LCGs based on use and NRCS soil types, is structured to account for the railroad track obstruction by assessing dryland and grassland portions of the Subject Property at lower values in comparison to the assessed values of similar irrigated soil types. Similarly, with respect to the parcels submitted for consideration by the Taxpayer, the results of this system, as indicated in substantial part by assessments prior to remediation, explain the lower per acre sale prices of the obstructed parcels (\$3,050 per acre to \$4,628 per acre)⁷² in comparison to those containing few if any impediments at the time of sale (range from \$7,620 per acre to \$14,757 per acre).⁷³

The Commission notes that Nebraska Statutes section 77-103.01 requires consideration of "parcel size" for agricultural land valuation purposes.⁷⁴ PAD's Regulations provide specific guidance to address this factor,⁷⁵ stating that a subclass may be recognized in order to adjust for small or irregular-shaped tracts of agricultural land:

⁷⁰ See, Neb. Rev. Stat. § 77-103.01(Reissue 2009); Neb. Rev. Stat. § 77-1363(Cum. Supp. 2014); Neb. Rev. Stat. §77-1371 (Cum. Supp. 2014) (comparable sale use guidelines under the sales comparison approach); 350 Neb. Admin. Code, ch. 14, §§ 002.41 and 004.08E (3/09).

⁷¹ See, E3 (2013 PRF), E4 (2014 PRF).

⁷² See, E42, E6 (PRF for Taxpayer illustrative parcel "1B"); E11 (PRF for Taxpayer illustrative parcel "1A"); E13 (PRF for Taxpayer illustrative parcel "1E"); and E18 (PRF for Taxpayer illustrative parcel "1D"). The Commission notes that it could not locate a PRF for parcel "1C," which is used by the Taxpayer in his analysis of obstructed parcels. While these PRFs include use and soil inventories together with LCG designation for tax years 2013 and 2014 only, they also contain the total assessed values for tax years prior to remediation.

⁷³ See, E42, E9 (PRF for Taxpayer illustrative parcel "2E"); E16 (PRF for Taxpayer illustrative parcel "2A"); E17 (PRF for Taxpayer illustrative parcel "3A"); and E27 (PRF for Taxpayer illustrative parcel "2C"). The Commission notes that it could not locate PRFs for the following parcels used by the Taxpayer in his analysis of unobstructed parcels: "2B," "2D," "3B," and "3C." While these PRFs include use and soil inventories together with LCG designation for tax years 2013 and 2014 only, they also contain the total assessed values for tax years prior to remediation.

⁷⁴ Neb. Rev. Stat. §77-103.01 (Reissue 2009). See, Neb. Rev. Stat. §77-112 (Cum. Supp. 2014); Neb. Rev. Stat. §77-1363 (Cum. Supp. 2014); Neb. Rev. Stat. §77-1371 (Cum. Supp. 2014) (comparable sale use guidelines under the sales comparison approach).

⁷⁵ 350 Neb. Admin. Code, ch. 14, §006.04 (3/09). See, Neb. Rev. Stat. §77-112 (Cum. Supp. 2014); Neb. Rev. Stat. §77-1363 (Cum. Supp. 2014); Neb. Rev. Stat. §77-103.01 (Reissue 2009); Neb. Rev. Stat. §77-1371 (Cum. Supp. 2014) (comparable sale use guidelines under the sales comparison approach).

Parcel size or shape may be detrimental to the value of the parcel for agricultural and horticultural use, while the market may indicate a higher value for smaller tracts as for other uses. Often small irregular shaped parcels are farmed in conjunction with the adjoining farmland rather than being left idle. These parcels shall be valued based on the classification of the soils as determined in the market analysis.⁷⁶

PAD's guidance acknowledges that irregular size or shape may be a negative influence with respect to the valuation of agricultural land, and it requires any subclass created thereunder to use NRCS's soil classification standards "as determined in the market analysis." This reference to "market analysis" is consistent with language in PAD's Regulations stating that the sales comparison approach is "preferred" for purposes of valuing agricultural land in Nebraska.⁷⁷ Accordingly, any subclass created for agricultural land that is irregular in terms of size or shape must be supported by sales/market analysis and must meet NRCS's soil classification standards. With respect to any such sales/market analysis, PAD's Regulations state that "[a] valuation per unit of comparison, or per land capability group, may be made based on matched pairs analysis of comparable sales."⁷⁸

PAD's Regulations also provide guidance regarding the assignment of natural or man-made obstructions on agricultural land to an appropriate LCG, stating as follows:

A Land Capability Group (LCG) is a grouping of various soils according to their limitations for field crops, the risk of damage if they are used for crops, and the way they respond to average management. **Since the soil conservation service maps major natural bodies of soil in a mapping area, the criteria used for grouping the soils do not include major land reformation that would change slope, depth or other characteristics of the soils, nor do they include unlikely major reclamation projects. When such areas have been mapped and assigned capability units by the Natural Resources Conservation Service, the assigned capability unit is used. A LCG is determined for each kind of soil and its current land use.**⁷⁹

A determination of actual value may be made for mass appraisal and assessment purposes by using approaches identified in Nebraska Statutes.⁸⁰ The approaches identified are the sales

⁷⁶ 350 Neb. Admin. Code, ch. 14, §006.04C(4) (3/09).

⁷⁷ 350 Neb. Admin. Code, ch. 14, §006.01, 006.03 (3/09).

⁷⁸ 350 Neb. Admin. Code, ch. 14, §006.01, 006.01A (3/09).

⁷⁹ 350 Neb. Admin. Code, ch. 14, §004.08E (3/09) (emphasis added).

⁸⁰ Neb. Rev. Stat. §77-112 (Reissue 2009).

comparison approach, the income approach, the cost approach and other professionally accepted mass appraisal methods.⁸¹ For the reasons discussed above, the Commission finds that the Taxpayer's opinions of value are based on analysis that does not meet the requirements of these approaches. There is also no evidence that the Taxpayer's analysis is a professionally accepted appraisal method.

The County Board adopted the County Assessor's opinion of value for tax years 2013 and 2014 that were calculated through the use of a sales comparison approach. The sales comparison approach is a statutorily permissible method for determining the actual value of real property for property tax purposes.⁸²

The Commission acknowledges that a reasonable buyer would pay less for agricultural land burdened by natural and/or man-made impediments requiring significant remediation cost in comparison to land that is unobstructed. Based on a review of the documents and statements submitted at the hearing by the parties, however, the Commission finds that the Taxpayer's opinions of value do not constitute clear and convincing evidence that the County Board's determinations for tax years 2013 and 2014 were arbitrary or unreasonable.

2. Assessment of Dryland Cropland for Tax Years 2013 & 2014

The Taxpayer asserted that dryland acres are often purchased by buyers with the intent to convert the dryland to irrigated cropland. He asserted that because these buyers intend to use the land as irrigated land, they are willing to pay more per acre in comparison to a buyer who intends to maintain the use as dryland. As a consequence, the Taxpayer asserted that these sales inflated the valuation of dryland in Fillmore County for tax years 2013 and 2014.

In effect, the Taxpayer asserted that the dryland capable of conversion to irrigated cropland should be a separate and distinct subclass of agricultural property. In support of this assertion, the Taxpayer noted that Nebraska Statutes and PAD's Regulations require the County Assessor to account for various factors in using the sales comparison approach for assessment purposes, including "location, geographic characteristics and market characteristics that are appropriate for the valuation of a class or subclass of agricultural or horticultural land at 75% of its market

⁸¹ Neb. Rev. Stat. §77-112 (Reissue 2009).

⁸² See, Neb. Rev. Stat. §77-112 (Reissue 2009).

value.”⁸³ The Taxpayer also submitted information and assessment analysis for sales of parcels that include a high percentage of irrigated cropland, including PRFs and USDA pre-sale/post-sale aerial imagery.⁸⁴

Nebraska Statutes and PAD’s Regulations preclude the valuation of a subclass such as dryland based on sales of agricultural land that involve a substantial change of use from dryland to irrigated cropland.⁸⁵ PAD has also issued the following instructive guidance regarding the use of substantially changed sales in the context of Statewide Equalization proceedings:

Arm’s length, substantially changed sales involving land use changes after the sale could be used in the analysis if an assessed value can be created to reflect the parcel as it existed when sold. Substantially changed sales should not be used however if a premium was paid to convert the property to an alternative use. For example, a grass parcel where trees are removed and irrigation is added should not be used to measure the grass parcels that do not have similar potential.⁸⁶

The testimony of the Fillmore County Assessor, Ms. Mussman, indicates that the tax year 2013 and 2014 assessments of the Subject Property’s 27.46 acres of dryland were derived from sales of agricultural or horticultural land that had not substantially changed in terms of use. Consequently, her statements indicate that she did not use sales involving the conversion of dryland to irrigated cropland for purposes of assessing dryland for tax years 2013 and 2014.

The Commission notes that Fillmore County values for dryland cropland in Market Area 1 where the Subject Property is located are similar to surrounding counties for tax years 2013 and 2014.⁸⁷ The University of Nebraska-Lincoln (“UNL”) publication entitled “*Nebraska Farm Real Estate Market Highlight 2013 - 2014*” also indicates that Fillmore County values for dryland cropland are appropriate for these tax years.⁸⁸

Of particular note, the UNL analysis for Nebraska’s Southeast Agricultural District, which includes Fillmore County, indicates that the County’s valuation of its top-rated 1D dryland is not

⁸³ See, Taxpayer’s 2013 & 2014 Appeals to the Commission.

⁸⁴ See, E42, E9 (PRF for Taxpayer illustrative parcel “2E”); E16 (PRF for Taxpayer illustrative parcel “2A”); E17 (PRF for Taxpayer illustrative parcel “3A”); and E27 (PRF for Taxpayer illustrative parcel “2C”). The Commission notes that it could not locate PRFs for the following parcels used by the Taxpayer in his analysis of unobstructed parcels: “2B,” “2D,” “3B,” and “3C.”

⁸⁵ See, Neb. Rev. Stat. §77-103.01 (Reissue 2009); Neb. Rev. Stat. §77-112 (Reissue 2009); Neb. Rev. Stat. §77-1363 (Cum. Supp. 2014); Neb. Rev. Stat. §77-1371(Cum. Supp. 2014).

⁸⁶ 2013 & 2014 Statewide Equalization, Exhibit 101 (“Agricultural Land Analysis Procedure” issued by the Nebraska Department of Revenue’s Property Assessment Division), at page 5.

⁸⁷ See, 2013 Statewide Equalization, Reports & Opinions of the Property Tax Administrator, Exhibit 30:39 (Inter-County assessment comparison chart); 2014 Statewide Equalization, Reports & Opinions of the Property Tax Administrator, Exhibit 30:22 (Inter-County assessment comparison chart).

⁸⁸ *Nebraska Farm Real Estate Market Developments 2013 – 2014*, p. 33 (contains 2013 and 2014 value ranges for dryland in the southeastern portion of Nebraska, which includes Fillmore County).

excessive for tax years 2013 and 2014 (the Subject Property's 27.46 dryland acres include 13.5 acres categorized as 1D, which constitutes the highest percentage in terms of area).⁸⁹ The PRFs for the Subject Property indicate that Fillmore County valued 1D dryland in 2013 at \$3,487 per acre (\$2,615 per acre at 75% of actual value), and at \$4,687 per acre for tax year 2014 (\$3,515 per acre at 75% of actual value).⁹⁰ In comparison, the UNL analysis contains the following valuation information for dryland without irrigation potential in the Southeast District: (1) Low Grade: 2013 – \$3,585 per acre; 2014 – \$3,610 per acre; and (2) High Grade: 2013 – \$6,350 per acre; 2014 – \$6,520 per acre.⁹¹ The UNL information also provides as follows with respect to the valuation of dryland with irrigation potential in the Southeast District: (1) Low Grade: 2013 – \$5,135 per acre; 2014 – \$5,145 per acre; and (2) High Grade: 2013 – \$7,945 per acre; 2014 – \$8,585 per acre.⁹² As indicated, the County's tax year 2013 and 2014 assessed values for its top-rated 1D dryland grossed-up to 100% of actual value are less than the average values for all UNL dryland categories in Nebraska's Southeast Agriculture District for those same tax years, with the exception of the 2014 1D dryland assessment in comparison to UNL's lowest-rated dryland category (i.e., County's \$4,687 per acre grossed-up 1D dryland assessment for 2014 vs. UNL's \$3,610 per acre for Low Grade dryland without irrigation potential for 2014).

The Taxpayer did not submit documentation to sufficiently quantify or otherwise clearly and convincingly support his assertion that the County's valuation of the Subject Property's dryland for tax years 2013 and 2014 is based on inflated sales of dryland converted to irrigated cropland in violation of Nebraska Statutes and PAD's Regulations. Therefore, with respect to this assertion, the Commission is not persuaded that the Taxpayer has adduced sufficient evidence to show that the County Board's determinations regarding the actual value of the Subject Property parcels were unreasonable or arbitrary for tax years 2013 and 2014.

Ms. Mussman, the Fillmore County Assessor, testified that the assessments of the Subject Property for tax years 2013 and 2014 were derived from sales of agricultural or horticultural land

⁸⁹ See, E3 (2013 PRF for Subject Property); E4 (2014 PRF for Subject Property); *Nebraska Farm Real Estate Market Developments 2013 – 2014*, University of Nebraska-Lincoln ("UNL"), p. 33 (contains 2013 and 2014 value ranges for dryland in the southeastern portion of Nebraska, which includes Fillmore County). The Commission notes that page 2 of this UNL document states that variations with respect to local values within Nebraska's eight Agricultural Districts can be small to extreme, and that "the services of a certified agricultural appraiser and/or a professional farm management firm should be solicited" to determine the value of an individual parcel.

⁹⁰ See, E3 (2013 PRF for Subject Property); E4 (2014 PRF for Subject Property).

⁹¹ See, *Nebraska Farm Real Estate Market Developments 2013 – 2014*, p. 33 (contains 2013 and 2014 value ranges for dryland in the southeastern portion of Nebraska, which includes Fillmore County).

⁹² See, *Nebraska Farm Real Estate Market Developments 2013 – 2014*, p. 33 (contains 2013 and 2014 value ranges for dryland in the southeastern portion of Nebraska, which includes Fillmore County).

that had not substantially changed in terms of use. Additionally, with respect to tax years 2013 and 2014, the assessed values per acre as assigned by the County to dryland LCGs are similar to the assessed values in surrounding counties, and the County's assessed values of its top-rated 1D dryland based on 75% of actual value are also less than the reported values for all but one UNL dryland category in Nebraska's Southeast Agriculture District.⁹³

For the reasons discussed above with respect to the County Assessor's valuation of dryland acres, the Commission finds that the Taxpayer has not adduced sufficient evidence to show that the County Board's determinations regarding the actual value of the Subject Property were unreasonable or arbitrary for tax years 2013 and 2014.

V. 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 determinations. The Commission also finds that there is not clear and convincing evidence that the County Board's decisions were arbitrary or unreasonable.

For all of the reasons set forth above, the Taxpayer's appeals are denied.

VI. ORDER

IT IS ORDERED THAT:

1. The decisions of the Fillmore County Board of Equalization determining the value of the Subject Property for tax years 2013 and 2014 are affirmed.⁹⁴
2. The assessed value of the Subject Property in Case No. 13A-052 for tax year 2013 is:
\$457,445.
3. The assessed value of the Subject Property in Case No 14A-147 for tax year 2014 is:
\$564,455.

⁹³ See, 2013 Statewide Equalization, Reports & Opinions of the Property Tax Administrator, Exhibit 30:39 (Inter-County assessment comparison chart); 2014 Statewide Equalization, Reports & Opinions of the Property Tax Administrator, Exhibit 30:22 (Inter-County assessment comparison chart); E3 (2013 PRF for Subject Property); E4 (2014 PRF for Subject Property); *Nebraska Farm Real Estate Market Developments 2013 – 2014*, p. 33 (contains 2013 and 2014 value ranges for dryland in the Nebraska's Southeast Agricultural District, which includes Fillmore County).

⁹⁴ Assessed 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.

4. This decision and order, if no appeal is timely filed, shall be certified to the Fillmore County Treasurer and the Fillmore County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2014 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 2013 and 2014.
8. This decision and order is effective for purposes of appeal on July 17, 2015.

Signed and Sealed: July 17, 2015.

Thomas D. Freimuth, Commissioner

SEAL

Nancy J. Salmon, Commissioner

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.