

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Bucks Run Farms, LLC
Appellant,

v.

Otoe County Board of Equalization,
Appellee.

Case Nos: 14A 138, 14A 139, 14A 140,
14A 141, 14A 142, 14A 143, 14A 144,
14A 145, 15A 0176, 15A 0177, 15A 0178,
15A 0179, 15A 0180, 15A 0181, 15A 0182
& 15A 0183

Decision and Order

For the Appellant:

William E. Peters,
Peters & Chunka, PC LLO

For the Appellee:

John R. Palmtag,
Deputy Otoe County Attorney

The appeals were heard before Commissioners Steven A. Keetle and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property in the above captioned appeals consists of eight separate parcels of land covering approximately 494.82 acres in Otoe County, Nebraska. The legal descriptions of the parcels making up the Subject Property are found at Exhibit 1 through 16. The property record cards for the parcels making up the Subject Property are found at Exhibit 41 through 49.

II. PROCEDURAL HISTORY

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 14A-138 was \$258,400 for tax year 2014. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$63,080. The Otoe County Board determined that the assessed value for tax year 2014 was \$258,400.¹

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 14A-139 was \$270,180 for tax year 2014. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County

¹ Exhibit 1.

Board) and requested an assessed valuation of \$83,380. The Otoe County Board determined that the assessed value for tax year 2014 was \$270,180.²

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 14A-140 was \$30,960 for tax year 2014. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$9,710. The Otoe County Board determined that the assessed value for tax year 2014 was \$30,960.³

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 14A-141 was \$68,400 for tax year 2014. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$26,460. The Otoe County Board determined that the assessed value for tax year 2014 was \$68,400.⁴

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 14A-142 was \$253,970 for tax year 2014. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$85,730. The Otoe County Board determined that the assessed value for tax year 2014 was \$253,970.⁵

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 14A-143 was \$551,910 for tax year 2014. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$154,110. The Otoe County Board determined that the assessed value for tax year 2014 was \$551,910.⁶

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 14A-144 was \$54,400 for tax year 2014. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$11,160. The Otoe County Board determined that the assessed value for tax year 2014 was \$54,400.⁷

² Exhibit 3.

³ Exhibit 5.

⁴ Exhibit 7.

⁵ Exhibit 9.

⁶ Exhibit 11.

⁷ Exhibit 13.

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 14A-145 was \$149,600 for tax year 2014. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$33,000. The Otoe County Board determined that the assessed value for tax year 2014 was \$149,600.⁸

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 15A-176 was \$285,600 for tax year 2015. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$83,380. The Otoe County Board determined that the assessed value for tax year 2015 was \$285,600.⁹

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 15A-177 was \$258,400 for tax year 2015. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$63,080. The Otoe County Board determined that the assessed value for tax year 2015 was \$258,400.¹⁰

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 15A-178 was \$35,290 for tax year 2015. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$9,710. The Otoe County Board determined that the assessed value for tax year 2015 was \$35,290.¹¹

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 15A-179 was \$82,410 for tax year 2015. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$26,460. The Otoe County Board determined that the assessed value for tax year 2015 was \$82,410.¹²

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 15A-180 was \$272,070 for tax year 2015. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County

⁸ Exhibit 15.

⁹ Exhibit 4.

¹⁰ Exhibit 2.

¹¹ Exhibit 6.

¹² Exhibit 8.

Board) and requested an assessed valuation of \$85,730. The Otoe County Board determined that the assessed value for tax year 2015 was \$272,070.¹³

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 15A-181 was \$609,590 for tax year 2014. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$154,110. The Otoe County Board determined that the assessed value for tax year 2015 was \$609,590.¹⁴

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 15A-182 was \$54,400 for tax year 2015. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$11,160. The Otoe County Board determined that the assessed value for tax year 2014 was \$54,400.¹⁵

The Otoe County Assessor determined that the assessed value of the portion of the Subject Property in Case No. 15A-183 was \$149,600 for tax year 2015. Bucks Run Farms, LLC (the Taxpayer) protested this assessment to the Otoe County Board of Equalization (the County Board) and requested an assessed valuation of \$33,000. The Otoe County Board determined that the assessed value for tax year 2015 was \$149,600.¹⁶

The Taxpayer appealed the decisions of the County Board for tax years 2014 and 2015 to the Tax Equalization and Review Commission (Commission). Prior to the hearing, the parties exchanged exhibits and submitted a Pre-Hearing Conference Report, as ordered by the Commission. In the Pre-Hearing Conference Report, the parties stipulated to the receipt of exchanged exhibits. The Commission held a hearing on July 11, 2016.

III. STANDARD OF REVIEW

The Commission's review of the determination of the County Board of Equalization is de novo.¹⁷ When the Commission considers an appeal of a decision of a County Board of

¹³ Exhibit 10.

¹⁴ Exhibit 12.

¹⁵ Exhibit 14.

¹⁶ Exhibit 16.

¹⁷ 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).

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.”¹⁸

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.¹⁹

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.²⁰ Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.²¹

A Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.²² 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.²³

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.”²⁴ 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

¹⁸ *Brenner v. Banner Cty. Bd. Of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).

¹⁹ *Id.*

²⁰ Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

²¹ *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

²² 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).

²³ *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).

²⁴ Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

knowledge in the evaluation of the evidence presented to it.”²⁵ The Commission’s Decision and Order shall include findings of fact and conclusions of law.²⁶

IV. VALUATION

A. Law

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 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.²⁷

“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.”²⁸ The Courts have held that “[a]ctual value, market value, and fair market value mean exactly the same thing.”²⁹ 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.³⁰ All real property in Nebraska subject to taxation shall be assessed as of January 1.³¹ All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.³²

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.³³

²⁵ Neb. Rev. Stat. §77-5016(6) (2014 Cum. Supp.).

²⁶ Neb. Rev. Stat. §77-5018(1) (2014 Cum. Supp.).

²⁷ Neb. Rev. Stat. §77-112 (Reissue 2009).

²⁸ Neb. Rev. Stat. §77-112 (Reissue 2009).

²⁹ *Omaha Country Club v. Douglas County Board of Equalization, et al.*, 11 Neb.App. 171, 180, 645 N.W.2d 821, 829 (2002).

³⁰ Neb. Rev. Stat. §77-131 (Reissue 2009).

³¹ See, Neb. Rev. Stat. §77-1301(1) (Reissue 2009).

³² Neb. Rev. Stat. §77-201(1) (Reissue 2009).

³³ Neb. Rev. Stat. §77-1359 (1) (Reissue 2009).

“Parcel means a contiguous tract of land determined by its boundaries, under the same ownership, and in the same tax district and section.”³⁴

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

(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.³⁵

B. Summary of the Evidence

Bucks Run Farms, LLC, the Taxpayer, owns 624.32 acres of land in nine contiguous parcels located in Otoe county Nebraska. For tax years 2014 and 2015 the Taxpayer appealed the assessed valuations of eight of those nine parcels consisting of 494.64 acres to the Commission. The Taxpayer alleges that the assessed value of the Subject Property was excessive because the Subject Property should be classified as Agricultural and Horticultural land rather than Recreational Land.

Dave Harrig, a member of Bucks Run Farms, LLC, testified that he purchased the Subject Property because it had trees and hills on it that reminded him of his Uncle’s farm that he used to visit when growing up. Harrig testified that he and his family and friends utilize the Subject Property for hunting turkey, coyote, and deer, hiking, exploring, and to cut firewood. Harrig further testified that his pastor and pastor’s wife have utilized the home located on the Subject Property as a retreat. The Subject Property and the unprotested contiguous parcel were purchased through a broker in 2014 for around \$2.4 million dollars, or approximately \$3,800 per acre. Harrig testified that he has been learning about farming from his land manager and that he had a “handshake lease” on the Subject Property for about \$13,000 per year leasing the cropland and grazing of cattle on the entirety of the property, other than the cropland and a section of tree land deemed dangerous to the cattle. Harrig testified that this “handshake lease” was simply a continuation of the lease that the prior owner had with the tenants, with the addition of the use of

³⁴ Neb. Rev. Stat. §77-132 (Reissue 2009).

³⁵ Neb. Rev. Stat. §77-1359 (2) (Reissue 2009).

one outbuilding by the tenants. The Taxpayer does not operate the Subject Property as a commercial hunting property, as did the prior owner.

Michael J. Pokorney, Real Estate Broker, testified concerning his inspection of the nine total parcels that are owned by the Taxpayer. Pokorney testified that according to his inspection of the Otoe County Farm Service Agency (FSA) records, approximately 28.61 acres of the Subject Property are cropland planted in alfalfa and 58.92 acres are utilized as grassland for a total acreage of 82.53 of the entire total of 624.32 acres owned by the Taxpayer, or approximately 13%. Pokorney testified that approximately 90% of the entire 624.32 acres could be usable as agricultural or horticultural land.

Therese Gruber, the Otoe County Assessor (the Assessor) testified that Otoe County has a number of sales of rural land for recreational purposes. Under the Nebraska Administrative Code “[r]ecreational means all parcels predominantly used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of these uses are fishing, hunting, camping, boating, hiking, picnicking, or having an access or view that simply allows diversion, entertainment, and relaxation.”³⁶ When determining the classification of a property in Otoe County the Assessor looks to the primary use of the property.

The Assessor testified that prior to the Taxpayer’s purchase of the Subject Property it was utilized as a commercial recreational parcel offering deer and turkey hunts. After the Taxpayer’s purchase of the Subject Property the Assessor and her staff personally inspected it and reviewed aerial photographs to determine the primary use of the Subject Property. There was no indication of a change of use of the Subject Property for purposes of classification from the prior year. After this review it was determined that the Subject Property was primarily used as recreational land and it was classified as recreational land for tax year 2014. Additionally the Assessor testified that there had been no indication that the primary use of the Subject Property changed for the 2015 tax year.

There is no evidence presented to the Commission to demonstrate what the assessed value of the Subject Property would or should be if it were classified as agricultural and horticultural land for tax years 2014 and 2015.

³⁶ Title 350 Neb. Admin Code, ch 10 §002.15J (10/14) prior to October 2014 Recreational property was defined as: “Recreational shall mean all parcels of real property predominantly used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of these uses would include fishing, hunting, camping, boating, hiking, picnicking, or having an access or view that simply allows relaxation, diversion and entertainment.” Title 350 Neb. Admin. Code, ch 10 §001.05E (3/09).

The record before the Commission establishes that the predominant use of the Subject Property for tax years 2014 and 2015 was for recreational purposes. The Taxpayer has not demonstrated that the determination of the County that the Subject Property be classified as recreational property was unreasonable or arbitrary.

The Assessor testified that on a few of the parcels the County had applied a discount factor to a small portion of the parcels which were used for cropland or grassland for tax year 2014. The Assessor testified that this discount factor was removed for tax year 2015. The County did not provide notice to the Taxpayer of an intent to request that the assessed value of the Subject Property be increased for tax year 2014, and therefore the Commission will not consider increasing the assessed value of the Subject Property for tax year 2014.³⁷

V. EQUALIZATION

A. Law

“Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.”³⁸ Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.³⁹ The purpose of equalization of assessments is to bring the assessment of different parts of a taxing district to the same relative standard, so that no one of the parts may be compelled to pay a disproportionate part of the tax.⁴⁰ In order to determine a proportionate valuation, a comparison of the ratio of assessed value to market value for both the Subject Property and comparable property is required.⁴¹ Uniformity requires that whatever methods are used to determine actual or taxable value for various classifications of real property that the results be correlated to show uniformity.⁴² 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.⁴³ The constitutional requirement of

³⁷ Title 442 Neb. Admin. Code, ch 5 §016.02A (6/11)

³⁸ *Neb. Const.*, Art. VIII, §1.

³⁹ *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).

⁴⁰ *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991); *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623, (1999).

⁴¹ See, *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623 (1999).

⁴² *Banner County v. State Board of Equalization*, 226 Neb. 236, 411 N.W.2d 35 (1987).

⁴³ *Equitable Life v. Lincoln County Bd. of Equal.*, 229 Neb. 60, 425 N.W.2d 320 (1988); *Fremont Plaza v. Dodge County Bd. of Equal.*, 225 Neb. 303, 405 N.W.2d 555 (1987).

uniformity in taxation extends to both rate and valuation.⁴⁴ 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 [sic].”⁴⁵ “There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.”⁴⁶

B. Summary of the Evidence

The Taxpayer alleged that the Subject Property was assessed in a different manner than other comparable property in Otoe County. Michael J. Pokorney, Real Estate Broker, testified that he believed that the determination of use as primarily recreational was in part based on whether the address of the property owner was in rural Otoe county or not.⁴⁷ The Assessor testified that she did not consider the address of the owner of the property when determining whether a property should be classified as Recreational land or Agricultural and Horticultural land. The County offered evidence and testimony concerning the factors reviewed by the Assessor when determining if the properties were recreational or agricultural and horticultural.⁴⁸ These factors included inspection of the properties and interviews with the purchasers when possible.

The Taxpayer has not established 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.

VI. CONCLUSION

The Commission finds that there is not 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 not clear and convincing evidence that the County Board’s decision was arbitrary or unreasonable.

⁴⁴ *First Nat. Bank & Trust Co. v. County of Lancaster*, 177 Neb. 390, 128 N.W.2d 820 (1964).

⁴⁵ *Newman v. County of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (Citations omitted).

⁴⁶ *Id.* at 673, 94 N.W.2d at 50.

⁴⁷ See E31:3

⁴⁸ See, E17-25

For all of the reasons set forth above, the determination of the County Board should be Affirmed.

VII. ORDER

IT IS ORDERED THAT:

1. The decisions of the Otoe County Board of Equalization determining the values of the Subject Property for tax year 2014 and 2015 are affirmed.⁴⁹
2. The assessed value of the Subject Property for tax year 2014 and 2015 are:

Case No 14A-138

Land: \$258,400

Total: \$258,400

Case No 14A-139

Land: \$270,150

Total: \$270,180

Case No 14A-140

Land: \$ 30,960

Total: \$ 30,960

Case No 14A-141

Land: \$ 68,400

Total: \$ 68,400

Case No 14A-142

Land: \$253,970

Total: \$253,970

Case No 14A-143

Land: \$486,320

Imp: \$ 65,590

Total: \$551,910

⁴⁹ 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.

Case No 14A-144

Land: \$ 54,400

Total: \$ 54,400

Case No 14A-145

Land: \$149,600

Total: \$149,600

Case No 15A-176

Land: \$285,600

Total: \$285,600

Case No 15A-177

Land: \$258,400

Total: \$258,400

Case No 15A-178

Land: \$ 35,290

Total: \$ 35,290

Case No 15A-179

Land: \$ 82,410

Total: \$ 82,410

Case No 15A-180

Land: \$272,070

Total: \$272,070

Case No 15A-181

Land: \$544,000

Imp: \$ 65,590

Total: \$609,590

Case No 15A-182

Land: \$ 54,400

Total: \$ 54,400

Case No 15A-183

Land: \$149,600

Total: \$149,600

3. This Decision and Order, if no appeal is timely filed, shall be certified to the Otoe County Treasurer and the Otoe County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2014 Cum. Supp.)
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax year 2014 and 2015.
7. This Decision and Order is effective for purposes of appeal on September 29, 2016.

Signed and Sealed: September 29, 2016.

Steven A. Keetle, 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.), other provisions of Nebraska Statute and Court Rules.