

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION**

Darrell D. Bruns,  
Appellant,

v.

Jefferson County Board of Equalization,  
Appellee.

Case Nos: 14A 0149 & 15A 0028

Decision and Order Reversing the Decisions  
of the Jefferson County Board of  
Equalization

**For the Appellant:**

Darrell D. Bruns,  
Pro Se

**For the Appellee:**

Jeffrey Goltz,  
Jefferson County Attorney

The appeals were heard before Commissioners Steven A. Keetle and Robert W. Hotz.

**I. THE SUBJECT PROPERTY**

The Subject Property is a 162 acre parcel located in Jefferson County, Nebraska. The legal description of the Subject Property is found at Exhibit 1. The property record card for the Subject Property is found at Exhibits 3, 5 and 7.

**II. PROCEDURAL HISTORY**

The Jefferson County Assessor (the Assessor) determined that the assessed value of the Subject Property was \$233,988 for tax year 2014. Darrell D. Bruns (the Taxpayer) protested this assessment to the Jefferson County Board of Equalization (the County Board) and requested an assessed valuation of \$125,000. The County Board determined that the assessed value for tax year 2014 was \$233,988.<sup>1</sup>

The Assessor determined that the assessed value of the Subject Property was \$254,782 for tax year 2015. The Taxpayer protested this assessment to the County Board and requested an

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<sup>1</sup> Exhibit 1.

assessed valuation of \$65,000. The County Board determined that the assessed value for tax year 2015 was \$254,782.<sup>2</sup>

The Taxpayer appealed the decisions of the County Board 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. The parties stipulated to the receipt of exchanged exhibits 1 through 14 and 16 through 20. The Commission held a hearing on December 8, 2016, where it heard testimony and received exhibits.

### III. STANDARD OF REVIEW

The Commission's review of the determination of the County Board of Equalization is de novo.<sup>3</sup> 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."<sup>4</sup>

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.<sup>5</sup>

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.<sup>6</sup> Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.<sup>7</sup>

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<sup>2</sup> Exhibit 2.

<sup>3</sup> See, Neb. Rev. Stat. §77-5016(8) (2016 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).

<sup>4</sup> *Brenner v. Banner Cty. Bd. Of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).

<sup>5</sup> *Id.*

<sup>6</sup> Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

<sup>7</sup> *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.<sup>8</sup> 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.<sup>9</sup>

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.”<sup>10</sup> 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.”<sup>11</sup> The Commission’s Decision and Order shall include findings of fact and conclusions of law.<sup>12</sup>

#### IV. VALUATION 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.<sup>13</sup>

“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.”<sup>14</sup> The Courts have held that “[a]ctual value, market value, and fair market value mean exactly the same thing.”<sup>15</sup> Taxable value is the

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<sup>8</sup> 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).

<sup>9</sup> *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).

<sup>10</sup> Neb. Rev. Stat. §77-5016(9) (2016 Cum. Supp.).

<sup>11</sup> Neb. Rev. Stat. §77-5016(6) (2016 Cum. Supp.).

<sup>12</sup> Neb. Rev. Stat. §77-5018(1) (2016 Cum. Supp.).

<sup>13</sup> Neb. Rev. Stat. §77-112 (Reissue 2009).

<sup>14</sup> Neb. Rev. Stat. §77-112 (Reissue 2009).

<sup>15</sup> *Omaha Country Club v. Douglas County Board of Equalization, et al.*, 11 Neb.App. 171, 180, 645 N.W.2d 821, 829 (2002).

percentage of actual value subject to taxation as directed by section 77-201 of Nebraska Statutes and has the same meaning as assessed value.<sup>16</sup> All real property in Nebraska subject to taxation shall be assessed as of January 1.<sup>17</sup> All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.<sup>18</sup>

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.<sup>19</sup>

“Parcel means a contiguous tract of land determined by its boundaries, under the same ownership, and in the same tax district and section.”<sup>20</sup>

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.<sup>21</sup>

## V. EQUALIZATION 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.”<sup>22</sup> Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.<sup>23</sup> The purpose of equalization of assessments is to bring the assessment of different parts of a taxing district to the same relative

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<sup>16</sup> Neb. Rev. Stat. §77-131 (Reissue 2009).

<sup>17</sup> See, Neb. Rev. Stat. §77-1301(1) (Reissue 2009)

<sup>18</sup> Neb. Rev. Stat. §77-201(1) (Reissue 2009).

<sup>19</sup> Neb. Rev. Stat. §77-1359 (1) (Reissue 2009).

<sup>20</sup> Neb. Rev. Stat. §77-132 (Reissue 2009).

<sup>21</sup> Neb. Rev. Stat. §77-1359 (2) (Reissue 2009).

<sup>22</sup> *Neb. Const.*, Art. VIII, §1.

<sup>23</sup> *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).

standard, so that no one of the parts may be compelled to pay a disproportionate part of the tax.<sup>24</sup> 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.<sup>25</sup> 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.<sup>26</sup> 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.<sup>27</sup> The constitutional requirement of uniformity in taxation extends to both rate and valuation.<sup>28</sup> 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].”<sup>29</sup> “There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.”<sup>30</sup>

## VI. EVIDENCE AND ANALYSIS

The Subject Parcel is a 162 acre parcel in Jefferson County, of which 132.56 acres of the Subject Property are subject to a Warranty Easement Deed into the Wetland Reserve Program (WRP).<sup>31</sup> By enrolling the Subject Property in the WRP, the Taxpayer received a one-time payment and in exchange encumbered the property with a perpetual easement.<sup>32</sup> This easement prohibits the use of the Subject Property for agricultural and horticultural purposes that conflict with its use as restored wetlands.<sup>33</sup>

The Taxpayer alleged that the Subject Property was not agricultural land and horticultural land and therefore shouldn't be assessed based on the market value for agricultural or

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<sup>24</sup> *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).

<sup>25</sup> See, *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623 (1999).

<sup>26</sup> *Banner County v. State Board of Equalization*, 226 Neb. 236, 411 N.W.2d 35 (1987).

<sup>27</sup> *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).

<sup>28</sup> *First Nat. Bank & Trust Co. v. County of Lancaster*, 177 Neb. 390, 128 N.W.2d 820 (1964).

<sup>29</sup> *Newman v. County of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (Citations omitted).

<sup>30</sup> *Id.* at 673, 94 N.W.2d at 50.

<sup>31</sup> Exhibit 9

<sup>32</sup> *Id.*

<sup>33</sup> *Id.*

horticultural purposes. The Taxpayer stated that he could not utilize the Subject Property for agricultural or horticultural purposes under the WRP easement. The Taxpayer testified that his family did hunt on the Subject Property, and there was a duck blind located on the Subject Property, but that he did not receive any payment for hunting on the Subject Property. Additionally the Taxpayer testified that there was no other structure on the Subject Property other than a dike and water control structure that allowed the Natural Resources Conservation Service to flood portions of the Subject Property. During tax year 2014, approximately 24 acres was flooded in this manner for about eight months of the year.<sup>34</sup>

Land held under a WRP easement and land used for recreational purposes are not considered to be agricultural land and horticultural land.<sup>35</sup> All land other than agricultural land and horticultural land is to be valued at its actual value.<sup>36</sup> The Assessor testified that she assessed land held under a WRP easement in the same manner as she assessed recreational property.

The Assessor testified that there had been no sales of WRP land or recreational land in Jefferson County during the applicable sales period. The Assessor testified that she believed that she is not allowed to use sales that occur outside of Jefferson County when setting assessed values for land in Jefferson County. Because the Assessor didn't have any sales in Jefferson County upon which to base the assessed values of WRP or recreational land, she simply valued the land at one hundred percent of its value as if used as agricultural land and horticultural land. For example, prior to being under a WRP easement, the Subject Property was classified as agricultural land and horticultural land and divided into Grassland, Tree, and Wasteland, Land Valuation Capability Groups (LCG)<sup>37</sup> based on use and soil type.<sup>38</sup> The Assessor continued to designate acres of the Subject Property as Grassland, Tree, and Wasteland, Land Capability Groups (LCG) based on soil types and their use prior to becoming subject to the terms of the WRP easement. Because agricultural land and horticultural land is assessed at 75% of its market

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<sup>34</sup> See, E21.

<sup>35</sup> Title 350, Neb. Admin. Code, ch 14, §002.06B (3/15/09), Title 350 Neb. Admin. Code, ch 10, §002.15J (10/26/2014)

<sup>36</sup> Neb. Rev. Stat. §77-201 (2016 Cum. Supp.)

<sup>37</sup> Land Capability Groups are groups 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. Title 350 Neb. Admin. Code, ch 14, §002.41 (3/15/09).

<sup>38</sup> Exhibit 3:2

value, the Assessor then multiplied the assessed values of each agricultural land and horticultural land LCG by 135% to arrive at the market value for each acre on the Subject Property based on its value for agricultural or horticultural use.<sup>39</sup>

When using comparable sales, the best comparables are those that are more similar to the Subject Property in terms of location, use, size, date of sale.<sup>40</sup> In this case, there is a unique restriction on the property: It is land held under a WRP easement which restricts the types of use to which the property can be put. The record indicates that there are no WRP or recreational land sales in Jefferson County to use as comparable properties for valuing the Subject Property. Moreover, there is nothing in the Nebraska Statutes, Nebraska Administrative Code, or case law that limits the Assessor to using only sales within her County.

As noted earlier in this decision, the Assessor's values for WRP land and Recreational land are based on their market value as agricultural land and horticultural land. Land held under a WRP easement and land used for recreational purposes are not considered under Nebraska law to be agricultural land and horticultural land.<sup>41</sup> Further, the Assessor testified that she believed a sale of land held under a WRP easement would result in a lower purchase price than a sale of otherwise comparable land not subject to a WRP easement, but, without explanation, the Assessor's practice is consistent with these same two sales having the exact same purchase price in the open market.

A decision is arbitrary when it is made in disregard of the facts or circumstances and without some basis which would lead a reasonable person to the same conclusion."<sup>42</sup> The Commission finds that the determination of value for land on the Subject Property was arbitrary. The evidence demonstrates that the Assessor determined the assessed values of land subject to a WRP easement as well as recreational land based on their market value as agricultural land and horticultural land when they are not agricultural land and horticultural land under Nebraska law. The Assessor's practice of not using sales of WRP land that occur outside of her county even when there are no such sales occurring in her county is not prohibited by Nebraska law.

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<sup>39</sup> Exhibit 3:2

<sup>40</sup> See generally, International Association of Assessing Officers, Property Assessment Valuation, at 169-79 (3rd ed. 2010).

<sup>41</sup> Title 350, Neb. Admin. Code, ch 14, §002.06B (3/15/09), Title 350 Neb. Admin. Code, ch 10, §002.15J (10/26/2014)

<sup>42</sup> Phelps Cty. Bd. of Equal. v. Graf, 258 Neb 810, 606 N.W.2d 736 (2000) (citations omitted).

Having demonstrated that the decisions made by the Assessor and upheld by the County Board are arbitrary, the Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.<sup>43</sup> The Taxpayer agreed with the Assessor that there were no sales of land subject to a WRP easement in Jefferson County. The Taxpayer's evidence included four sales of property with at least a majority of acres subject to a WRP easement located in Nemaha County and Otoe County.<sup>44</sup> These sales occurred between March of 2012 and December of 2015, and the information presented contained the Property Record Files, Real Estate Transfer Statements, maps, and soil inventories for these properties. Based on the evidence presented, the Commission determines that these four sales are comparable to the Subject Property for the purpose of determining the value of WRP acres in Jefferson County.

The first sale was \$87,648 for 158.41 acres in Nemaha County.<sup>45</sup> Two of these acres were road, which does not have an assessed value.<sup>46</sup> Because road acres do not have an assessed value, the amount of the sales price to be attributed to WRP acres was \$87,648.<sup>47</sup> The number of WRP acres was 156.41, so the estimated sales price of the WRP acres was \$560 per acre.<sup>48</sup>

The second sale was \$174,000 for 209 acres in Nemaha and Otoe Counties.<sup>49</sup> Of these acres, 3.52 were road, and .84 were dryland cropland with a market value of \$3,420.<sup>50</sup> Because road acres do not have an assessed value, the amount of the sales price to be attributed to WRP acres was \$170,580.<sup>51</sup> The number of WRP acres was 204.87, so the estimated sales price of the WRP acres was \$833 per acre.<sup>52</sup>

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<sup>43</sup> 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).

<sup>44</sup> E15:53-142

<sup>45</sup> E15:60-62

<sup>46</sup> E15:61

<sup>47</sup> E15:61

<sup>48</sup>  $\$87,648 / 156.41 \text{ acres} = \$560 \text{ per acre}$

<sup>49</sup> E15:68-78

<sup>50</sup> E15:68-76, The assessed value of the .84 acres of dryland was \$2,394 (Exhibit 15:76) the Level of Value of agricultural and horticultural land in Nemaha county was 70% for tax year 2014 and 2014 (see, the 2014 and 2015 Reports and Opinion of the Property Tax Administrator for Nemaha County) therefore the market value of dryland was  $\$2,394 / .7 = \$3,420$ . The Commission notes that the market value of the dryland for tax year 2014 would be slightly lower but that difference is so slight it would make no difference in the Commission's final determination of value for WRP acres in Jefferson County for tax year 2015 versus 2014.

<sup>51</sup> E15:68-76

<sup>52</sup>  $\$170,580 / 204.87 = \$833$



The third sale was \$216,000 for 108.09 acres in Nemaha County.<sup>53</sup> Of these acres, 3.19 were road, which does not have an assessed value.<sup>54</sup> Because road acres do not have an assessed value, the amount of the sales price to be attributed to WRP acres was \$216,000.<sup>55</sup> The number of WRP acres was 104.9, so the estimated sales price of the WRP acres was \$2,059 per acre.<sup>56</sup>

The fourth sale was \$143,803 for 155.9 acres in Nemaha County.<sup>57</sup> Of these acres, 25.17 were classified as recreational land, with a market value of \$85,580.<sup>58</sup> Therefore, the amount of the sales price to be attributed to the WRP acres was \$58,223.<sup>59</sup> The number of WRP acres was 130.73, so the estimated sales price of the WRP acres was \$445 per acre.<sup>60</sup>

The sales prices of the WRP acres for the four comparable properties were \$560, \$832, \$2,059, and \$445 per acre. The median of these sales prices is the average of the two middle sales as arrayed from lowest to highest, or \$700. The Commission finds that the median of the four WRP sales above is persuasive evidence of the taxable value of the WRP acres in Jefferson County.<sup>61</sup>

A Warranty Easement Deed places 132.56 acres of the Subject Property in the Wetlands Reserve Program.<sup>62</sup> Both the Assessor and the Taxpayer agree that these 132.56 acres include all 129.8 of the acres listed as “Gras” and “Tree1” on the Property Record Card for the Subject Property.<sup>63</sup> Therefore, 2.76 of the acres listed as “waste” would also be included under the WRP easement as well.

That leaves 29.44 acres listed as “Waste” which are not included under the WRP easement. “Waste” and “Wasteland” are subclassifications of agricultural land and horticultural land and must be lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land.<sup>64</sup> The only evidence before the Commission is that these 29.44 acres

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<sup>53</sup> E15:107-114

<sup>54</sup> E15:111

<sup>55</sup> Exhibit 15:111

<sup>56</sup>  $\$216,000 / 104.8 \text{ acres} = \$2,059 \text{ per acre.}$

<sup>57</sup> Exhibit 15:117-142

<sup>58</sup> Exhibit 15:121

<sup>59</sup>  $\$143,803 - \$85,580 = \$58,223$

<sup>60</sup>  $\$58,223 / 130.73 \text{ acres} = \$445 \text{ per acre.}$

<sup>61</sup>  $\$560 + 833 / 2 = \$696.5 \text{ rounded to } \$700 \text{ per acre.}$

<sup>62</sup> Exhibit 9:10

<sup>63</sup> See, Exhibit 3:2

<sup>64</sup> See, Neb. Rev. Stat. §77-1363 (2016 Cum. Supp.), Title 350 Neb. Admin. Code Ch 11 §002.07(3/09)

are lying in or adjacent to and in common ownership or management with land subject to a WRP easement, which, by law, cannot be agricultural land and horticultural land. These 29.44 acres cannot, therefore, be classified as “Waste,” which is an agricultural land and horticultural land subclassification. The evidence indicates that the Assessor assessed these acres at their market value for agricultural or horticultural purposes, which is unreasonable and arbitrary. The Taxpayer’s evidence and argument only goes to the value of the acres included under the WRP easement, and contains no evidence to demonstrate the value of any acres not subject to a WRP easement. Neither the Taxpayer nor the Assessor offered any other evidence to demonstrate the market value for the acres that are not agricultural land and horticultural land not subject to a WRP easement. Therefore, without any other evidence of value for these acres that are not WRP acres, the Commission must affirm the determination of the Assessor and County Board setting the assessed value of the 29.44 acres of the Subject Property not subject to a WRP easement at \$185 per acre.

The Commission finds and determines that the assessed value for the 132.56 acres of the Subject Property previously listed as “gras” and “Tree1” as well as 2.76 acres listed as “waste,” for both tax years 2014 and 2015, is \$92,792.<sup>65</sup> The Commission further finds that the assessed value for the remaining 29.44 acres of the Subject Property previously listed as “waste” for both tax years 2014 and 2015 is \$5,446.<sup>66</sup> The total assessed value of the Subject Property for both tax years 2014 and 2015 is therefore \$98,238.

## **VII. 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 clear and convincing evidence that the County Board’s decisions were arbitrary or unreasonable.

For all of the reasons set forth above, the determinations of the County Board should be Vacated and Reversed.

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<sup>65</sup> See, Exhibit 3:2, \$700 x 132.56 Acres = \$92,792

<sup>66</sup> See, Exhibit 3:2, \$185 x 29.44 Acres = \$5,446

**VIII. ORDER**

IT IS ORDERED THAT:

1. The decisions of the Jefferson County Board of Equalization determining the value of the Subject Property for tax years 2014 and 2015 are vacated and reversed.<sup>67</sup>
2. The assessed value of the Subject Property for both tax years 2014 and 2015 is \$98,238.
3. This Decision and Order, if no appeal is timely filed, shall be certified to the Jefferson County Treasurer and the Jefferson County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2016 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 years 2014 and 2015.
7. This Decision and Order is effective for purposes of appeal on March 16, 2017.

Signed and Sealed: March 16, 2017

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Steven A. Keetle, Commissioner

SEAL

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Robert W. Hotz, Commissioner

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.

<sup>67</sup> 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.