

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Beverly Hills, LLC,
Appellant,

v.

Douglas County Board of Equalization,
Appellee.

Case Nos: 11C 617, 12C 612, 13C 634, &
14C 482

Decision and Order Affirming the Decisions
of the Douglas County Board of
Equalization

For the Appellant:
Mark J. Holmberg,
Attorney at Law

For the Appellee:
Malina M. Dobson,
Deputy Douglas County Attorney

These appeals were heard before Commissioners Robert W. Hotz and Nancy J. Salmon.

I. THE SUBJECT PROPERTY

The Subject Property is a commercial parcel located at 7808 Dodge Street, Omaha, Douglas County, Nebraska. The parcel is improved with a 47,826 square foot neighborhood shopping center. The legal description of the parcel in each of these four appeals is found at Exhibits 1-4. The property record card for the Subject Property in each of the four appeals is also found at Exhibits 1-4.

II. PROCEDURAL HISTORY

In Case No. 11C 617, the Douglas County Assessor (the County Assessor) determined that the assessed value of the Subject Property was \$6,198,300 for tax year 2011.¹ Beverly Hills, LLC (the Taxpayer) protested this assessment to the Douglas County Board of Equalization (the County Board) and requested an assessed valuation of \$4,670,618.² The County Board determined that the assessed value for tax year 2011 was \$6,198,300.³

¹ Exhibit 1.

² Exhibit 5:63.

³ Exhibit 1.

In Case No. 12C 612, the County Assessor determined that the assessed value of the Subject Property was \$6,198,300 for tax year 2012.⁴ The Taxpayer protested this assessment to the County Board and requested an assessed valuation of \$4,005,106.⁵ The County Board determined that the assessed value for tax year 2012 was \$6,198,300.⁶

In Case No. 13C 634, the County Assessor determined that the assessed value of the Subject Property was \$6,198,300 for tax year 2013.⁷ The Taxpayer protested this assessment to the County Board and requested an assessed valuation of \$4,854,712.⁸ The County Board determined that the assessed value for tax year 2013 was \$6,198,300.⁹

In Case No. 14C 482, the County Assessor determined that the assessed value of the Subject Property was \$6,198,300 for tax year 2014.¹⁰ The Taxpayer protested this assessment to the County Board and requested an assessed valuation of \$3,801,186.¹¹ The County Board determined that the assessed value for tax year 2014 was \$6,198,300.¹²

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (the Commission). Prior to the consolidated 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 August 21, 2015.

III. STANDARD OF REVIEW

The Commission's review of the determination by a County Board of Equalization is de novo.¹³ 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

⁴ Exhibit 2.

⁵ Exhibit 6:79.

⁶ Exhibit 2.

⁷ Exhibit 3.

⁸ Exhibit 7:60.

⁹ Exhibit 3.

¹⁰ Exhibit 4.

¹¹ Exhibit 8:36.

¹² Exhibit 4.

¹³ 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).

official duties in making an assessment and has acted upon sufficient competent evidence to justify its action.”¹⁴

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.¹⁵

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.¹⁶ Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.¹⁷

A Taxpayer must introduce competent evidence of actual value of the subject property in order to successfully claim that the subject property is overvalued.¹⁸ 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.¹⁹

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.”²⁰ 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.”²¹ The Commission’s Decision and Order shall include findings of fact and conclusions of law.²²

¹⁴ *Brenner v. Banner Cty. Bd. Of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008) (Citations omitted).

¹⁵ *Id.*

¹⁶ Neb. Rev. Stat. §77-5016(8) (2014 Cum. Supp.).

¹⁷ *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 645 N.W.2d 821 (2002).

¹⁸ 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).

¹⁹ *Bottorf v. Clay County Bd. of Equalization*, 7 Neb.App. 162, 580 N.W.2d 561 (1998).

²⁰ Neb. Rev. Stat. §77-5016(8) (2014 Cum. Supp.).

²¹ Neb. Rev. Stat. §77-5016(6) (2014 Cum. Supp.).

²² Neb. Rev. Stat. §77-5018(1) (2014 Cum. Supp.).

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.²³

“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.”²⁴ “Actual value, market value, and fair market value mean exactly the same thing.”²⁵ 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.²⁶ All real property in Nebraska subject to taxation shall be assessed as of January 1.²⁷ All taxable real property, with the exception of agricultural land and horticultural land, shall be valued at actual value for purposes of taxation.²⁸

The steps required for use of the income approach with direct capitalization may be summarized as (1) estimate potential gross income; (2) deduct estimated vacancy and collection loss to determine effective gross income; (3) deduct estimated expenses to determine net operating income; (4) divide net operating income by an estimated capitalization rate to yield indicated value.²⁹ A variety of techniques may be used to quantify various components of any application of the approach.³⁰

²³ Neb. Rev. Stat. §77-112 (Reissue 2009).

²⁴ *Id.*

²⁵ *Omaha Country Club v. Douglas County Board of Equalization, et al.*, 11 Neb.App. 171, 180, 645 N.W.2d 821, 829 (2002).

²⁶ Neb. Rev. Stat. §77-131 (Reissue 2009).

²⁷ See, Neb. Rev. Stat. §77-1301(1) (Reissue 2009).

²⁸ Neb. Rev. Stat. §77-201(1) (Reissue 2009).

²⁹ See, The Appraisal Institute, *The Appraisal of Real Estate*, at 466 (13th ed. 2008). See, The Appraisal Institute, *The Appraisal of Real Estate*, at 460-461 (14th ed. 2013).

³⁰ *Id.* at chs 20-24. *Id.* at chs 21-26.

B. Summary of the Evidence

The County Assessor utilized the income approach when determining the actual value of the Subject Property for each of the tax years 2011, 2012, 2013, and 2014. A Commercial Income Worksheet for the Subject Property was completed by the County Assessor for each year.³¹ The factors used in that worksheet were not contradicted by the Taxpayer. Based upon a use of the income approach, the County Assessor reached an assessed valuation determination for each of the four years of \$6,198,300.³²

With the exception of tax year 2009, when the County Assessor carried over a taxable value determination made by the County Board for tax year 2008, the Subject Property was assessed at \$6,198,300 for each tax year from 2007 to 2014.³³ Linda Rowe, an employee of the County Assessor, testified that a complete reappraisal of the Subject Property and other neighborhood shopping centers was not done during this time period, in part, because the assessed-to-sale ratio for the properties stayed within statutorily required parameters.

Rowe testified to her belief that the County Assessor is statutorily required to “visit” every property every six years, which could be satisfied, she said, by an exterior review with photographs.³⁴ She testified that these “visits” normally did not include an interior inspection. She further stated that neighborhood shopping centers in Douglas County were not reassessed during the time period 2007 to 2014 because the sales ratios and COD’s (coefficients of dispersion) each year did not indicate the need for a reassessment. Rowe explained that the sales ratio had been maintained at the acceptable range of 92% to 100%³⁵ and that the COD’s had also been acceptable. Rowe also explained that the sales comparison approach was used to assess the Subject Property only to support values derived from the income approach.

The County Assessor derived the assessed value of the Subject Property using a statutorily authorized commonly accepted mass appraisal technique; the income approach.³⁶ No evidence

³¹ Exhibit 5:17, Exhibit 6:16, Exhibit 7:15, and Exhibit 8:15.

³² See Exhibits 5-8.

³³ Exhibit 5:20, Exhibit 6:19, Exhibit 7:18, and Exhibit 8:18.

³⁴ The County Assessor is required to conduct a “systematic inspection and review” of every property in the county “no less frequently than every six years” for the purpose of “achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property.” Neb. Rev. Stat. §77-1311.03 (Reissue 2009).

³⁵ See Neb. Rev. Stat. §77-5023(2)(Reissue 2009).

³⁶ See, Neb. Rev. Stat. §77-112 (2009).

was offered to suggest that the County Assessor did not follow the standards and accepted mass appraisal practices for determining the actual value of real property using the income approach.³⁷ The Commission's review did not discover any errors with the applicable equations or procedures for the use of the income approach.³⁸ After considering the evidence presented, the Commission finds that the Taxpayer has not met the burden of proving by clear and convincing evidence that the valuation determinations by the County Board were arbitrary or unreasonable.

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.”³⁹ Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.⁴⁰ 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.⁴¹ 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.⁴² 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.⁴³ 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.⁴⁴ The constitutional requirement of uniformity in taxation extends to both rate and valuation.⁴⁵ 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

³⁷ See, The Appraisal Institute, *The Appraisal of Real Estate*, at 460-461 (14th ed. 2013).

³⁸ See, Exhibit 5:17, Exhibit 6:16, Exhibit 7:15, and Exhibit 8:15.

³⁹ *Neb. Const.*, Art. VIII, §1.

⁴⁰ *MAPCO Ammonia Pipeline v. State Bd. of Equal.*, 238 Neb. 565, 471 N.W.2d 734 (1991).

⁴¹ *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).

⁴² *Cabela's Inc. v. Cheyenne County Bd. of Equalization*, 8 Neb.App. 582, 597 N.W.2d 623 (1999).

⁴³ *Banner County v. State Board of Equalization*, 226 Neb. 236, 411 N.W.2d 35 (1987).

⁴⁴ *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).

⁴⁵ *First Nat. Bank & Trust Co. v. County of Lancaster*, 177 Neb. 390, 128 N.W.2d 820 (1964).

error of judgment [sic].”⁴⁶ “There must be something more, something which in effect amounts to an intentional violation of the essential principle of practical uniformity.”⁴⁷

B. Summary of the Evidence

The Taxpayer asserted that the Subject Property was not equalized with similar properties in Douglas County. In furtherance of this assertion, the Taxpayer provided property records for several commercial properties in Douglas County that included neighborhood shopping centers, including 7601 Pacific Street,⁴⁸ 12103 West Center Road,⁴⁹ 2819 S. 125th Street,⁵⁰ 7609 Cass Street,⁵¹ 10862 West Dodge Road,⁵² and 306 S. 72nd Street.⁵³ Additionally, the County Board provided property records for several other parcels that also included neighborhood shopping centers, including 7610 Dodge Street,⁵⁴ 7059 Dodge Street,⁵⁵ 7010 Dodge Street,⁵⁶ 7425 Dodge Street,⁵⁷ 7815 Dodge Street,⁵⁸ 319 N. 84th Street,⁵⁹ 7202 Jones Street,⁶⁰ 3309 Oak View Drive,⁶¹ and 7831 Dodge Street.⁶² All of these parcels were assessed by the County Assessor using the income approach, and for each parcel the County Assessor prepared a “Commercial Income Worksheet” or an “Override Income Worksheet” to demonstrate the use of income approach principles to assess the property.

The Income Approach can be defined as “a set of procedures through which an appraiser derives a value indication for an income-producing property by converting its anticipated benefits (cash flows and reversion) into property value. This conversion can be accomplished in two ways. One year’s income expectancy can be capitalized at a market-derived rate or at a capitalization rate that reflects a specified income pattern, return on investment, and change in

⁴⁶ *Newman v. County of Dawson*, 167 Neb. 666, 670, 94 N.W.2d 47, 49-50 (1959) (Citations omitted).

⁴⁷ *Id.* at 673, 94 N.W.2d at 50.

⁴⁸ Exhibits 13-16.

⁴⁹ Exhibits 17-20.

⁵⁰ Exhibits 21-24.

⁵¹ Exhibits 25-28.

⁵² Exhibits 29-32.

⁵³ Exhibits 33-36.

⁵⁴ Exhibit 5:21-26, Exhibit 5:43-44, Exhibit 5:57-62, Exhibit 6:20-25, Exhibit 6:35-37, Exhibit 6:52-57, Exhibit 6:68-73, Exhibit 7:38-39, and Exhibit 7:54-59.

⁵⁵ Exhibit 5:27-34, Exhibit 6:26-34, and Exhibit 7:19-26.

⁵⁶ Exhibit 5:35-42, Exhibit 7:27-32, and Exhibit 8:19-24.

⁵⁷ Exhibit 5:43-44, Exhibit 5:45-51, Exhibit 6:35-37, Exhibit 6:38-46, Exhibit 7:38-39, and Exhibit 7:40-48.

⁵⁸ Exhibit 5:43-44, Exhibit 5:52-56, Exhibit 6:35-37, Exhibit 6:47-51, Exhibit 7:38-39, and Exhibit 7:49-53.

⁵⁹ Exhibit 6:63-67.

⁶⁰ Exhibit 6:74-78.

⁶¹ Exhibit 7:33-36, and Exhibit 8:25-29.

⁶² Exhibit 8:30-35.

the value of the investment. Alternatively, the annual cash flows for the holding period and the reversion can be discounted at a specified yield rate.”⁶³ While the actual operating history of a subject property can be considered for appraisal purposes,⁶⁴ “the income and expenses proper and acceptable for income tax purposes are not necessarily the same as those appropriate for the income approach. Only the reasonable and typical expenses necessary to support and maintain the income-producing capacity of the property should be allowed.”⁶⁵ The steps required for use of the income approach with direct capitalization may be summarized as (1) estimate potential gross income; (2) deduct estimated vacancy and collection loss to determine effective gross income; (3) deduct estimated expenses to determine net operating income; (4) divide net operating income by an estimated capitalization rate to yield indicated value.⁶⁶

For each of the parcels listed above, as shown in the income worksheet for each property, the County Assessor estimated the typical rental rate, the vacancy and collection loss rate, the expense rate, and the capitalization rate to determine the actual value of the parcel.

The Taxpayer asserted that the Subject Property was not equalized when compared to other properties with neighborhood shopping centers. The Subject Property is located at 7808 Dodge Street, in a neighborhood designated by the County Assessor as 109G1. Adjacent to neighborhood 109G1, and nearer to the intersection of 72nd Street and Dodge Street, is a neighborhood designated by the County Assessor as neighborhood 100G1. The Taxpayer offered several parcels for comparison to the Subject Property that are not located in neighborhoods 109G1 or 100G1.⁶⁷ The Commission finds that parcels with neighborhood shopping centers in the neighborhoods designated by the County Assessor as 109G1 and 100G1 are most comparable to the Subject Property. A comparison of the use of the income approach as applied to the Subject Property and the parcels in neighborhoods designated as 109G1 and 100G1 follows:

⁶³ Appraisal Institute, *The Dictionary of Real Estate Appraisal*, at 143 (4th ed. 2002).

⁶⁴ The Appraisal Institute, *The Appraisal of Real Estate*, at 481-83 (12th ed. 2008).

⁶⁵ International Association of Assessing Officers, *Property Assessment Valuation*, at 318 (2nd ed. 1996).

⁶⁶ See, The Appraisal Institute, *The Appraisal of Real Estate*, at 466 (13th ed. 2008). See, The Appraisal Institute, *The Appraisal of Real Estate*, at 460-461 (14th ed. 2013).

⁶⁷ The comparable parcels offered by the Taxpayer included several properties that were not in closer proximity to and were in different commercial neighborhoods from the Subject Property. These included 7601 Pacific Street, 12103 West Center Road, 2819 S. 125th Street, and 10862 West Dodge Road.

Parcel Address	Rental Rate	Vacancy & Collection Loss Rate	Expense Rate	Capitalization Rate	Condition & Quality Ratings	Square Footage of Rentable Space (SF)	Neighborhood Designation
7808 Dodge St. ⁶⁸ (Subject Property)	\$14	10%	10%	8.75%	Good Average	47,826 SF	109G1
7610 Dodge St. ⁶⁹	\$14	10%	10%	8.75%	Good Average	19,855 SF	109G1
7815 Dodge St. ⁷⁰	\$18	10%	15%	8.5%	Good Average	30,580 SF	109G1
7202 Jones St. ⁷¹	\$14	10%	10%	8.75%	Good Average	15,503 SF	109G1
7059 Dodge St. ⁷²	\$23	5%	8%	8%	Good Average	11,288 SF	100G1
7010 Dodge St. ⁷³	\$22	10%	10%	8%	Good Average	15,156 SF	100G1
7425 Dodge St. ⁷⁴	\$14	10%	10%	8.5%	Good Average	22,820 SF	100G1
319 N. 84 th St. ⁷⁵	\$22	10%	10%	8.5%	Good Average	7,875 SF	100G1

As demonstrated in the chart above, the Subject Property was assessed using the factors most favorable to a lower assessed value as compared to the other parcels in neighborhoods designated as 109G1 and 100G1. For example, using the income approach, lower rental rates and vacancy and collection loss rates, and higher expense rates and capitalization rates result in a lower value. Since the Subject Property was assigned the lowest rental rate and vacancy and collection loss rate and the highest expense rate⁷⁶ and capitalization rate as compared to other properties, the Commission finds that there is insufficient evidence to conclude that the Subject Property is

⁶⁸ Exhibits 1-4.

⁶⁹ Exhibit 5:21-26, Exhibit 5:43-44, Exhibit 5:57-62, Exhibit 6:20-25, Exhibit 6:35-37, Exhibit 6:52-57, Exhibit 6:68-73, Exhibit 7:38-39, and Exhibit 7:54-59.

⁷⁰ Exhibit 5:43-44, Exhibit 5:52-56, Exhibit 6:35-37, Exhibit 6:47-51, Exhibit 7:38-39, and Exhibit 7:49-53.

⁷¹ Exhibit 6:74-78.

⁷² Exhibit 5:27-34, Exhibit 6:26-34, and Exhibit 7:19-26.

⁷³ Exhibit 5:35-42, Exhibit 7:27-32, and Exhibit 8:19-24.

⁷⁴ Exhibit 5:43-44, Exhibit 5:45-51, Exhibit 6:35-37, Exhibit 6:38-46, Exhibit 7:38-39, and Exhibit 7:40-48.

⁷⁵ Exhibit 6:63-67.

⁷⁶ The property at 7815 Dodge Street, which included a neighborhood shopping center, appears to have been incorrectly assessed as though it were a retail store. See the Override Income Worksheet at Exhibit 5:55. For equalization purposes, if the Subject Property were to be assigned the same income approach factors as those used for the property at 7815 Dodge Street, the equalized value of the Subject Property would be higher, not lower, than its assessed value of \$6,198,300.

Rental rate (\$18/SF x 47,826 SF) = \$860,868

Vacancy & collection loss rate 10% (\$860,868 x .1) = \$86,087

Income minus vacancy & collection loss (860,868 - \$86,087) = \$774,781

Expense rate 15% (\$774,781 x .15) = \$116,217

Net Operating Income \$774,781 - \$116,217) = \$658,564

Net Operating Income divided by Capitalization rate 8.5% (658,564 / .085) = \$7,747,812

entitled to an equalized value less than the taxable values determined by the County Board for each tax year.

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 determinations. The Commission also finds that the Taxpayer has not established by clear and convincing evidence that the valuations placed on the Subject 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. The Commission further 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 determinations of the County Board for each of the tax years 2011, 2012, 2013, and 2014 should be affirmed.

VII. ORDER

IT IS ORDERED THAT:

1. The decisions of the Douglas County Board of Equalization determining the taxable value of the Subject Property for tax years 2011, 2012, 2013, and 2014 are affirmed.
2. The taxable value of the Subject Property for tax years 2011, 2012, 2013, and 2014 is \$6,198,300.
3. This Decision and Order, if no appeal is timely filed, shall be certified to the Douglas County Treasurer and the Douglas 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 be applicable to tax years 2011, 2012, 2013, and 2014.

7. This Decision and Order is effective for purposes of appeal on September 28, 2015.⁷⁷

Signed and Sealed: September 28, 2015

Robert W. Hotz, Commissioner

SEAL

Nancy J. Salmon, Commissioner

⁷⁷ 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.