BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION

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| MYRON K. BEATTY and WINIFRED KAY BEATTY, | ) | |
| | ) | CASE NO. 97R-375 |
| Appellants, | ) | |
| vs. | ) | FINDINGS AND ORDERS |
| SIOUX COUNTY BOARD OF EQUALIZATION, | ) | |
| Appellee. | ) | |

Filed September 9, 1998

Appearances:

For the Appellant: Winifred Kay Beatty
720 S-D Road
Morrill, NE 69358

For the Appellee: J. Adam Edmund
Deputy Sioux County Attorney
P. O. Box 156
Harrison, NE 69346-0156

Before: Commissioners Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

## SUMMARY OF DECISION

The Commission affirms the decision of the Sioux County Board of Equalization which denied Taxpayer's protest, and denies Taxpayer's request for a reduction in the assessed value of the subject property.

## NATURE OF THE CASE

the 1997 Equalization Proceedings of the Tax Equalization and Review Commission; the *Uniform Standards of Profession Appraisal Practices,* 1997 Edition; the Preliminary Soil Survey for Sioux County; *Title 298, Nebraska Administrative Code* (the Nebraska Real Estate Appraiser Board's Rules and Regulations); the Nebraska Real Estate Appraiser Board Certification Requirements; and the Nebraska Real Estate Appraiser Board Education Core Curriculum. The Commission also received and considered certain exhibits and testimony during the course of the hearing.

The record establishes that the soil survey was conducted by the United States Department of Agriculture Soil Conservation Service. The federal agency employs soil scientists who take a number of soil samples from each county. The soil samples are analyzed, and the soil types and capability units are identified by the soil scientists. The Soil Survey is then published by the Soil Conservation Service. The Property Tax Division of the Nebraska Department of Revenue then converts the soil capability units into Land Valuation Groups (LVG's). These LVG's are promulgated by the Property Tax Division of the Nebraska Department of Revenue. The LVG's are published in the *Nebraska Agricultural Land Valuation Manual*, which the County Assessors are obliged by law to utilize in the valuation of agricultural land. *See, e.g.,* Neb. Rev. Stat. §77-1361 (Reissue 1996). The *1997 Nebraska Agricultural Land Valuation Manual* ("Land Manual") establishes a broad range of values for each LVG within

with the *Agland Manual.* In short, no evidence was adduced which would establish that the decision of the County was unreasonable or arbitrary.

## FINDINGS OF FACT

The Commission, in determining cases, is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing it's experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (Reissue 1996).

From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That Taxpayers are the owners of record of certain agricultural real property as legally described in the petition ("subject property").

1. That the County Assessor proposed valuing the subject property for purposes of taxation for tax year 1997 in the amount of $5,137.

2. That Taxpayers timely filed a protest of that determination of value to the Sioux County Board of Equalization ("County").

6. That Taxpayers thereafter timely filed an appeal of that decision to the Commission.

7. That the County Assessor implemented the most recent soil conversion as promulgated by the Property Tax Division of the Nebraska Department of Revenue for tax year 1997.

8. That the soil conversion was based on a new soil survey for Sioux County.

9. That the soil survey was conducted by the United States Department of Agricultural Soil Conservation Service.

10. That no evidence was adduced to establish that the classification of the subject property as determined by the County Assessor was unreasonable or arbitrary.

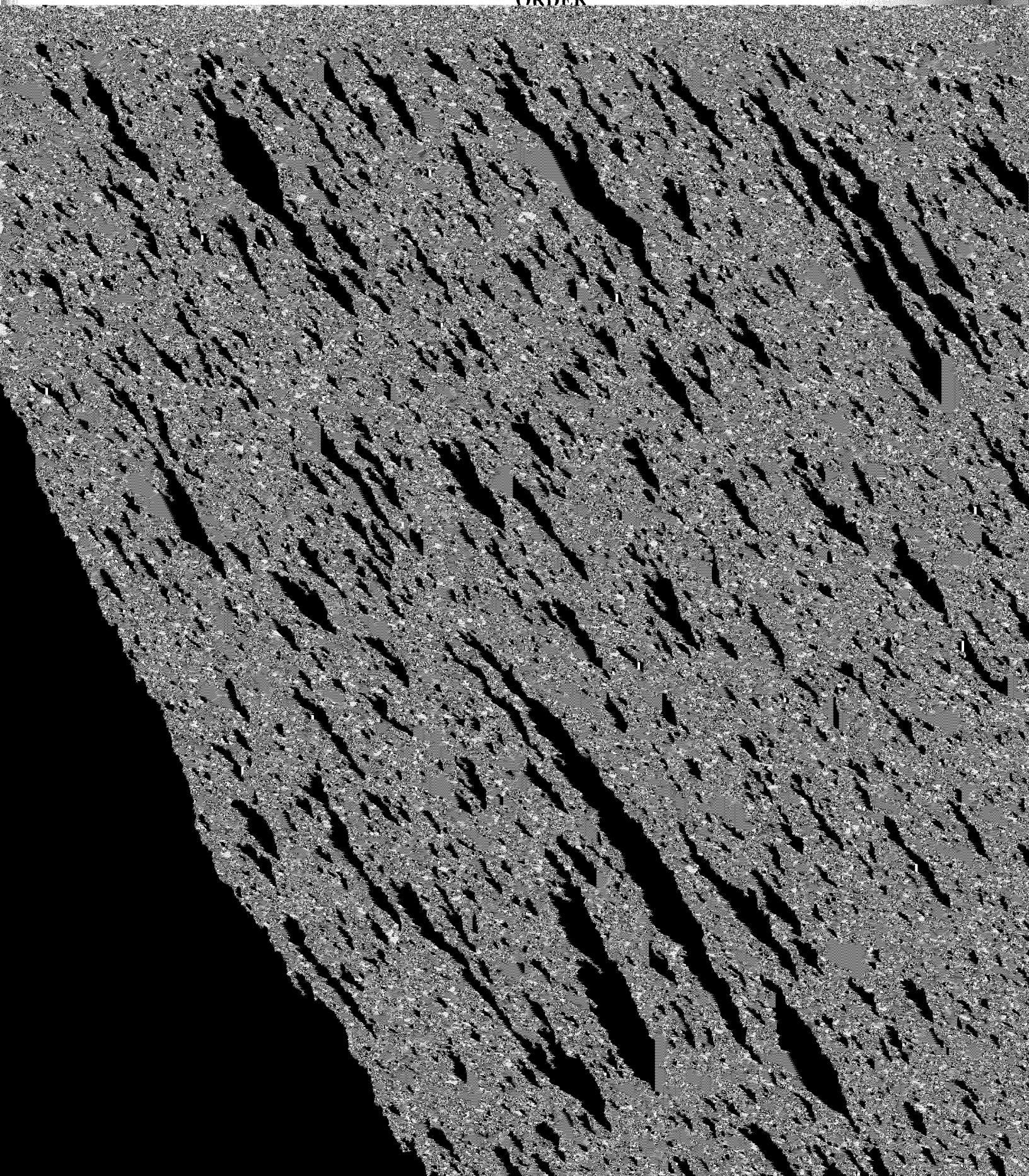
11. That no evidence was adduced to establish that the value of the subject property as determined by the County Board was unreasonable or arbitrary.

12. Further that the assessed value of the subject property for tax year 1997 is supported by the evidence.

## JURISDICTION

Jurisdiction of the Tax Equalization and Review Commission is set forth in Neb. Rev. Stat. §77-5007 (1997 Supp.).

## STANDARD OF REVIEW

The Commission must affirm the decision of the county board of equalization unless the appellant demonstrates by a preponderance of the evidence that the decision made by the county board of equalization was not governed by reason, was absurd, exceeded the bounds of reason or moderation, or was made in disregard of the facts or circumstances and without some basis

ORDER