

FOLLOWING IS A LIST OF INSTRUCTIONS TO ASSIST YOU IN FILING YOUR PROPERTY VALUATION PROTEST

Please carefully read the following instructions and those on the back of the protest form.

- **PROTESTS MUST BE LIMITED TO VALUATION ONLY. THIS IS NOT AND CANNOT BE A PROTEST OF TAXES. TAXES ARE TO BE PROTESTED AT THE BUDGET HEARINGS.**
- A separate protest must be filed for each parcel.
- A legal description adequate to identify each parcel shall be provided.
- Reasons for the requested change in value and the amount of the requested change must be explained on the form. Attachments will be accepted if additional space is needed.
- Late filings will cause the protest to become invalid.

Pursuant to Nebraska Statute 77-1502, if the protest does not contain or have attached the statement of the reasons for the protest or the applicable description of the property, the protest shall be dismissed.

This form must be filed with the County Clerk between the following dates:

PERSONAL PROPERTY – On or before May 1st or 30 days from the date the Assessor notifies you of: (1) a change in the value of property (2) the addition or omission of property (3) failure to file a Personal Property Return or (4) assessment of a 10% or 25% penalty.

REAL ESTATE – June 1st to June 30th

The County Board of Equalization will hold a Hearing, review the protest and all information submitted and will make a decision on or before July 25th. You are not required to appear at the Hearing. If you have additional information you wish to present to the Board, please indicate below:

_____ Yes, I have additional information that I wish to present to the Board or I wish to appear before the Board. If yes is checked, you will be notified of the time and place of the Hearing.

_____ No, I do not wish to appear.

Signature

Date

A copy of the completed protest will be sent to you after the Board has made its determination.

File with the
County Clerk
(See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name _____

FORM
422

Name and Mailing Address of Person Filing Protest		Protest Number _____	Filed _____, 20____
Name _____		Protested Valuation 20____	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land	Land
Street or Other Mailing Address _____		\$ _____	\$ _____
City, Town, or Post Office _____	State _____	Buildings	Buildings
Zip Code _____		\$ _____	\$ _____
Property Identification Number _____	Phone Number _____	Total Land and Buildings	Total Land and Buildings
Email Address _____		\$ _____	\$ _____
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required)		Personal Property	Personal Property
		\$ _____	\$ _____
		Reasons for requested valuation change (Required) (Attach additional pages if needed.)	

**sign
here** ▶

Signature of Person Filing Protest _____

Date _____

County Assessor's Recommendation	Referee's Recommendation (If applicable)

Decision of County Board of Equalization for Assessment Year 20____

Basis for Action Taken (County Board of Equalization Chairperson)

Land	\$ _____
Buildings	\$ _____
Total Land and Buildings	\$ _____
Personal Property	\$ _____

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

▶ Signature of County Board of Equalization Chairperson _____

Date _____

County Clerk Certification

Date the Protest was Heard _____

Date of the Decision _____

Date Notice of Decision was Mailed to Protestor _____

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

▶ Signature of County Clerk _____

Date _____

Instructions

Dismissal. Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form is required to be filed with the county clerk in the county where the property is located. This form is used to protest the valuation and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. **Complete one protest form for each property being protested.**

Real Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by [Neb. Rev. Stat. § 77-1315](#) and on or before June 30.
2. If protesting a notice of valuation change received between June 1 and July 25 from the county board of equalization because the real property was undervalued, overvalued, or omitted for the current year's assessment, the protest must be filed within 30 days of the mailing of the notice.
3. If protesting a notice of omitted property valuation change and penalty received between January 1 and December 31 from the county board of equalization because the real property was not reported for assessment or because of a clerical error, the protest must be filed within 30 days of the mailing of the notice.
4. If protesting a notice of valuation change received after June 1 from the county board of equalization because the real property was denied an exemption from real property taxes, the protest must be filed within 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
2. If protesting the county assessor's notice of an additional assessment, notice of failure to file a personal property return, or the imposition of a penalty, the protest must be filed within 30 days of the mailing of the notice.

Special Filing Provisions. If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

If this protest is sent to the county board of equalization through the U.S. mail, the protest is considered filed on the date of the postmark. If this protest is sent through the U.S. mail and either registered or certified, the date of registration or certification shall be deemed the postmarked date.

Notice. For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding the protest.

Appeals. The time allowed to the county clerk to issue notice does not extend the time to file an appeal.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (1), or Personal Property, subpart (1), as stated above, may be appealed to the Tax Equalization and Review Commission on or after July 26 and on or before August 24.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (2), as stated above, may be appealed to the Tax Equalization and Review Commission on or after September 16 and October 15.

All other decisions of the county board of equalization regarding protests may be appealed within 30 days of the final decision to the Tax Equalization and Review Commission.

The report of the county board of equalization decision is available at the office of the county clerk or county assessor, whichever is appropriate.