

## TIPS FOR FILING A PROTEST FASTER & EASIER

1) **Attention taxpayers:** Here are some helpful tips in making protesting your 2023 valuation faster & easier. We are asking **PLEASE** bring with you **ALL** evidence, photos, appraisals, & any other documentation you might have to prove your valuation is NOT the current market value of the property when you **FIRST** come in. The burden of proof is on the **taxpayer** to prove the current assessed valuation is not correct. This evidence can be filed with the protest at the County Clerk's Office or it may be brought in to the Assessor's Office to show the appraisers when you visit with them. But please bring it in with you the first time, so you are not making two trips & we do not have to schedule two appointments. Please bring profit & loss statements for **all** rental or income producing properties with you or be sure to file them with your protest form at the County Clerk's Office if you want your property valued using the income approach to value instead of the cost approach. This will save everyone time & will allow us to be able to visit with everyone that would like to speak with an appraiser from the Assessor's Office. Thank you for your thoughtful consideration.

2) **MUST FILE PROTESTS WITH THE COUNTY CLERK'S OFFICE!**

[valuationprotests@lincolncountyne.gov](mailto:valuationprotests@lincolncountyne.gov) Protest forms 422 can be filed June 1<sup>st</sup> through June 30<sup>th</sup>, 2023. The County Assessor's Office is unable to accept **any** protests filed by mail, fax, e-mail, or by walk-ins. The protests will be sent, faxed, mailed, or e-mailed back to the taxpayer if sent to the Assessor's Office. Protests can **ONLY** be filed with the County Clerk's Office. The filing deadline is June 30<sup>th</sup>, 2023. **Must** file a protest form 422 for **each** parcel, give a legal description of the parcel and state a reason(s) for the requested change in valuation & **must** put a requested valuation! Failure to do so **WILL** result in a dismissal of the protest!

Protest forms 422 are available at the Lincoln County Assessor's Office, the Lincoln County website; [www.lincolncountyne.gov](http://www.lincolncountyne.gov) or NE Department of Revenue, Property Assessment Division; [http://www.revenue.nebraska.gov/PAD/forms/422\\_Property\\_Valuation\\_Protest.pdf](http://www.revenue.nebraska.gov/PAD/forms/422_Property_Valuation_Protest.pdf)

Respectfully,

Julie Stenger-Lincoln County Assessor

<https://lincoln.gworks.com>