

PLEASE ATTACH THIS LETTER TO VALUATION PROTEST

• **The burden of proof is on the property owner to prove their property has not been correctly assessed.**

File with:
Lincoln County Clerk
301 N Jeffers Rm 101
North Platte NE 69101
valuationprotests@lincoln
countyne.gov

Following is a list of instructions to assist you in filing your property valuation protest:

1. Gather information about your property at the County Assessor's office GIS website: <https://lincoln.gworks.com> or the County Assessor's office. Such as:
 - a. **REVIEW** dimensions, square footage, age & condition of structures
 - b. **REVIEW** property records and the assessed value of properties in the area that are comparable to your property
 - c. **REVIEW** sales information on comparable properties sold in the area
2. Meeting with the County Assessor- **MUST** call for an appointment (**308-534-4350 ext. 4170**)
 - a. An informal discussion with the county assessor's appraisal staff may help to resolve an issue or concern regarding your property.

FILING A PROTEST

- Form 422 is to be filed for **EACH** parcel number, with the Lincoln County Clerk. Be sure the form is completely filled out with:
 - ❖ Name and address (mailing address)
 - ❖ Email address
 - ❖ Telephone number
 - ❖ **Legal description of the real property (Use separate form for EACH parcel)**
 - ❖ **Reason(s) why the requested change in assessment**
 - ❖ **Include a requested valuation**
 - ❖ Sign and date
 - ❖ **Attach** any pertinent information that will prove the assessed value is wrong as of January 1st. Examples: **photos (limit of 25)**, complete appraisal dated between January 1, 2023, to January 1, 2024, and etc..... (All attachments including photos will NOT be returned to you)
 - ❖ **FILE BY June 30th** in the Lincoln County Clerk's Office

The County Board of Equalization has the obligation to raise, lower or retain the valuation to obtain equalization

REQUESTING A HEARING WITH THE REFEREE

Once filed with the County Clerk's Office, you may request a time with the referee.

Answer **YES, I would like an appointment** **No appointment requested**

Please Sign Date: _____ Signature: _____

At the hearing be sure to have all of the relevant information with you.

At this hearing, the referee will listen to your testimony and will look over your document(s) No decision will be rendered at the hearing. The referee shall transfer a report with a recommendation to the County Board of Equalization.

The County Board will then render a decision on or before July 25th.

TIPS FOR FILING A PROTEST FASTER & EASIER

- 1) **Attention taxpayers:** Here are some helpful tips in making protesting your 2024 valuation faster & easier. We are asking **PLEASE** bring with you **ALL** evidence, photos (limit of 25 photos), appraisals (**ENTIRE** appraisal), & 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 **MUST** be filed with the protest at the County Clerk's Office, but it may also be brought into 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 Protest forms 422 can be filed June 1st through June 30th, 2024. 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 back 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 30th, 2024. **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!
- 3) Photos **MUST** be filed with the protest. If they are sent by e-mail, they **MUST** be in jpg format! Take photos at a distance, not too close unless that is the only way to see the issue. No photos of driveway cracks, sidewalk cracks, no fence issues, no landscaping issues, & no neighborhood photos (**just photos of your own property**).

Protest forms 422 are available at the Lincoln County Assessor's Office, the Lincoln County website; <https://lincolncountyne.gov> or NE Department of Revenue, Property Assessment Division; https://revenue.nebraska.gov/PAD/forms/422_Property_Valuation_Protest.pdf

Respectfully,

Julie Stenger-Lincoln County Assessor

<https://lincoln.gworks.com>

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 _____ | | Buildings \$ _____ | Buildings \$ _____ |
| City, Town, or Post Office _____ | State _____ | Zip Code _____ | Total Land and Buildings \$ _____ |
| Property Identification Number _____ | Phone Number _____ | Personal Property \$ _____ | Personal Property \$ _____ |
| Email Address _____ | | Reasons for requested valuation change (Required) (Attach additional pages if needed.) | |
| Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) | | | |

**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.