

TIPS FOR FILING A PROTEST FASTER & EASIER

- 1) **Attention taxpayers:** Here are some helpful tips in making protesting your 2026 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, 2026. All protests must be received or postmarked by June 30th, 2026. Under the updated guidance, USPS cannot guarantee dates reflected in the postmark. Residents are encouraged to take extra precautions when mailing documents that rely on a postmark to meet deadlines. For your convenience Lincoln County has a drop box available in the Sheriff's Office parking lot and one by the south door of the courthouse.

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 by fax or mail, or will be 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, 2026. **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>