

**PLEASE ATTACH THIS LETTER TO VALUATION PROTEST**

File with:  
Lincoln County Clerk  
301 N Jeffers Rm 101  
North Platte NE 69101  
clerk@co.lincoln.ne.us

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

**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
  - ❖ Sign and date
  - ❖ **Attach** any pertinent information that will prove the assessed value is wrong as of January 1<sup>st</sup>. Examples: printed photos, appraisals dated between January 1, 2020, to January 1, 2021, 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 25<sup>th</sup>.**

# Property Valuation Protest and Report of County Board of Equalization Action

County Name  
Lincoln

Complete a separate protest form for each parcel.

<b>Name and Mailing Address of Person Filing Protest</b>		Protest Number	Filed _____, 20____
Name		<b>Protested Valuation 20____</b>	
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	<b>Requested Valuation</b>
		\$	\$
Street or Other Mailing Address		Buildings	Buildings
City, Town, or Post Office                      State                      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		Personal Property	Personal Property
		\$	\$
Reasons for requested valuation change (Attach additional pages if needed.)			

**sign  
here**

Signature of Person Filing Protest \_\_\_\_\_

Date \_\_\_\_\_

<b>County Assessor's Recommendation</b>	<b>Referee's Recommendation (If applicable)</b>

**Decision of County Board of Equalization for Assessment Year 2021**

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 or not stating a reason for the protest will result in dismissal of the protest.

**Where to File.** This form may be used to protest the valuation and any penalties assessed on real and/or personal property. When completed, this form must be filed with the county board of equalization at the office of the county clerk in the county where the property is located. **The protest must be signed and dated.**

If the person is filing the protest 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 parcel 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.**