

FILE WITH THE
COUNTY CLERK
(See Instructions)

Property Valuation Protest

and Report of County Board of Equalization Action

FORM
422A

County Name _____

Name and Mailing Address of Person Filing Protest		Protest Number _____	Filed _____, 20____
Name _____		Protested Valuation 20____	Requested Valuation
Street or Other Mailing Address _____		Real Property	Real Property
City, Town, or Post Office _____	State _____	\$ _____	\$ _____
Zip Code _____		Personal Property	Personal Property
Property Identification Number _____	Phone Number _____	\$ _____	\$ _____
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description _____		Reasons for requested valuation change (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) _____	Real Property
	\$ _____
	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 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.**

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 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.

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.

HOW THE ASSESSOR'S OFFICE SETS YOUR VALUATION

Agricultural land; yes we realize that agricultural land is on the decline, our values do not show it yet. Just as when values were on the rise we, the Assessor's office were always behind the market. Now on the downward trend we, the Assessor's office are also behind the market. By State Statute we must use three years of sales but not the newest sales. Therefor we still have some high sales in our sales file.

All real property (land, homes and buildings) must be uniformly and proportionately valued when compared to similar property. We use the sales within each class of property within its own market area. It is the Assessor's job to set market value using mass appraisal; cost approach and sales approach on all real property in the county. We use sales for: **Residential property** from 10-1-2015 to 9-30-2017; market areas for residential are: Bladen, Blue Hill, Cowles, Guide Rock, Inavale, Red Cloud, Rosemont and Rural (all homes and buildings). State Law sets the level of value for Residential from 92% to 100% of market value. **Commercial property** from 10-1-2014 to 9-30-2017; has the same market areas as residential: Bladen, Blue Hill, Cowles, Guide Rock, Inavale, Red Cloud, Rosemont and Rural. State Law sets the level of value for Commercial from 92% to 100% of market value. **Agricultural Land** from 10-1-2014 to 9-30-2017; we only have one market area for Agricultural Land. State Law sets the level of value for Agricultural Land from 69% to 75% of market value.

All sales within the county are looked at and it is determined if it is an arms-length-sale. All sales determined to be arms-length (see definition below for market value) are used to determine all other properties in the county.

All land is determined using a sales ratio study. While residential and commercial lots are valued at 100% of market; the agricultural land is reduced to 69% to 75% of market.

We use the cost approach to obtain replacement cost of your home or buildings. Homes are priced out based on: type of home, quality of structure (original build), condition of home (current condition), square footage, number of plumbing fixtures, type of roof cover, heating and cooling, basement, basement finish, year of home and porches. So each home is priced by the characteristics of that home and then the depreciation is used to bring the houses to market value. The buildings are priced out based on use, material used to build it and square footage.

Depreciation is used to bring the home and buildings to the market area value. First all homes are given an age depreciation then a sales ratio study is done (this is a study using all sale described above), which results in an economic and physical depreciation combined. These depreciation tables are then used for all homes throughout the county. The main three things that are use to apply the depreciation is which market table to use, the quality, condition, and age of your home. We then do sales ratio studies on buildings and those depreciation tables are used by market area and the current condition of the building.

GIS mapping: Please remember when the State was initially laid out they used chains, it was also felt that accuracy in this unforgiving land was not that important. This obviously means that it was very easy to get off on their measurements; so most sections are not an exact 640 acres. "Harvey's "shortcut" discovery proved to be a widespread problem. Lines were crooked, long and short half miles persisted and monuments could be difficult to find using accepted surveying methods. In 1903, he penned an informative circular that helped explain short cut work as well as offer surveyor instructions for the legal restoration of corners.

<https://pdhacademy.com/2017/04/19/short-cut-method-still-affects-nebraska-land-surveys-today/>

Mass Appraisal as defined in Property Assessment Valuation Second Edition by International Association of Assessing Offices:

Mass Appraisal is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. Single-property appraisal, or "fee" appraisal, in contracts is the valuation of a particular property as of a given date.

Market Value as defined in the Uniform Standards of Appraisal Practice is as follows:

Market Value (arms-length sale) is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- 1. Buyer and seller are typically motivated;*
- 2. Both parties are well informed or well advised and acting in what they consider their best interests;*
- 3. A reasonable time is allowed for exposure in the open market;*
- 4. Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; and*
- 5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.*

You can view your property information on our website, www.webster.gisworkshop.com under the "Getting Started tab" then "Find a Property". To View the sales used to determine value go to the county website, www.co.webster.ne.us, choose the Assessor Sales File under the *Offices* tab. Or you may call the Assessor's Office at 402-746-2717 and we will mail the sales file out that applies to you.