

File with the
County Clerk
(See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

FORM
422A

County Name **WEBSTER**

Name and Mailing Address of Person Filing Protest		Protest Number <u>2019-</u>	Filed <u>June</u> , 20 <u>19</u>
Name		Protested Valuation 20 19	Requested Valuation
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		Real Property	Real Property
Street or Other Mailing Address		\$	\$
City, Town, or Post Office	State	Personal Property	Personal Property
	Zip Code	\$	\$
Property Identification Number	Phone Number	Reasons for requested valuation change (Attach additional pages if needed.)	
Email Address			
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description			

**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 19	
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 of Equalization Chairperson

Date

2019

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 2019.

Signature of County Clerk

Date

2019

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.

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. 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.

READ INSTRUCTIONS CAREFULLY
THIS FORM MUST BE ATTACHED TO YOUR PROTEST

- 1) If you do not agree with your valuation, you may file a protest.
- 2) If no protest is filed, the value stated on this notice is final.
- 3) If you inquire at the assessor's office please bring the "2019 "Notice of Valuation" with you.
- 4) You will only receive a notice of value on properties that have changed value. If the value stayed the same as last year you will not get one on that property.
- 5) Protests must be limited to valuation only. If you protest your taxes your protest will be thrown out. You protest taxes at the various political subdivisions budget hearings in September/October.
- 6) Each property must be filed on its own Protest form.
- 7) To obtain a protest form online, go to http://www.co.webster.ne.us/webpages/assessor/sales_files.html, choose Property Valuation Protest 422A, OR contact the Assessor's Office at 402-746-2717 or email webcoassr@hotmail.com and request a form, we will get the form sent out to you.
- 8) The "requested valuation" of the property must be stated along with the basis for the request. Failure to fill in these portions of the protest will result in your protest being dismissed by the Webster County Board of Equalization. Nebraska Rev. State Statute 77-1502(2).
- 9) If you are protesting your agricultural / horticultural land valuation you must supply FSA and/or NRD records and/or Bostwick records. This includes a map and acre counts / usage. Without this information no changes will be made to your property.
- 10) If you are protesting residential or commercial property you must allow the Assessor's Office interior access to all buildings and home. Without this access no changes will be made to your property.
- 11) It is your responsibility to prove that you could not get the assessed value for your property.
- 12) Completed forms must be received or postmarked no later than June 1, 2019 with the County Assessor's Office at 621 N Cedar Street, Red Cloud NE 68970, email webcoassr@hotmail.com, or fax, 402-746-2715, these forms to our office. If June 30th falls on a weekend or a holiday, the protest may be filed on the next business day.
- 13) All documents supporting your protest should be attached to this protest. If you obtain additional relative information that you wish to submit you may file these with the Assessor's Office prior to your hearing or you may submit evidence the day of your hearing. ALL EVIDENCE must be in hard copy form; NO CD's or other computer device accepted.
- 14) Protests must be filed from June 1 to June 30, 2019; early or late filing of the protest will be thrown out. If June 30th falls on a weekend or a holiday, the protest may be filed on the next business day.
- 15) Once filed your protest will be scheduled for a hearing date and time. You are not required to appear. However, you are welcome to appear. NO DECISION will be made at this hearing. Once all hearings are complete the board will make their decisions. They must make this decision on or before July 25, 2019. They then have 7 days to notify you of their decision.
- 16) You do not have to appear for the CBOE to consider all evidence presented.

Yes I wish to appear before the CBOE

No I do not wish to appear before the CBOE

- 17) The County Board of Equalization meets for the purpose of reviewing and deciding written protests on the below dates. Please indicate desired hearing time; we will try our best to accommodate your preference.

July 2 (Starting time 1:15 p.m. We will start appointments at 1:15 and work forward in increments of 5 minutes.) This date will no longer be available for protests filed after June 19 as we need time to do our review of the property.

July 16th We will fill the time if you want afternoon at 4:25 and work backwards in increments of 5 minutes and evening appointments, we will start first appointment at 6:00 and work forward in increments of 5 minutes.)

July 17th (8:30 a.m. We will start appointments at 8:30 a.m and work forward in increments of 5 minutes.)

Sign _____

Date _____