PROPERTY VALUATION PROTESTS MUST BE RECEIVED BY THE COUNTY CLERK BY JUNE 30th
FORM 422'S MUST BE RETURNED WITH ALL SUPPORTING DOCUMENTS INCLUDING THIS FORM

NOTE: THE COUNTY CLERK'S OFFICE CAN ONLY ASSIST WITH THE SCHEDULING OF PROTEST HEARINGS

We recommend reviewing your property valuation information online at WWW.NEBRASKAASSESSORSONLINE.US
If you have questions regarding the valuation process, contact the County Assessor's office at 402-296-9310

Property Valuation Protests must be filed between **June 1 and June 30 – completed 422 FORM(S) MUST BE POSTMARKED AND RECEIVED** by the County Clerk **NO LATER THAN JUNE 30th** - If protesting more than one parcel, a protest form must be filed for each parcel.

HOW TO FILE:

- **MAIL TO:** Gerri Draper-Cass County Clerk, 346 Main Street-RM 202, Plattsmouth, NE 68048 ***(no email or faxed forms will be accepted)***
- **DROP BOX:** Placed sealed envelopes labeled ATTN: Cass County Clerk- Property Valuation Protest in the drop box located on the west side of the Courthouse 346 Main Street, Plattsmouth, NE 68048.

HOW TO COMPLETE THE FORM 422 (Instructions can be found on the back side of your Form 422) *PLEASE NOTE THE REQUIRED FIELDS:* Name and Address of Person Filing Protest; Protested Valuation; Requested Valuation; Real Property Description; Reasons for Requested Valuation Change; Signatures & Date **If the protest is being filed on behalf of the property owner, the owner's authorization must be provided with the protest**

All documents supporting your request for valuation change MUST be attached to your protest(s) (no CD's or other computer devices will be accepted) when filed with the County Clerk. Supporting documents will not be returned. *It is the responsibility of the protester to ensure forms are legible and signed where indicated when completed.*

PROTEST HEARINGS ARE SCHEDULED FOR JULY 1st, JULY 2nd (The protester is not required to attend) The Cass County Board of Equalization, in its capacity as the Board, has hired a real estate professional as Referee to assist the Board in examining all protests. A hearing will be set for each property being protested whether the protester wishes to attend or not, subject to scheduling and policies of the Board. If a hearing is waived, or protesters are not available, consideration of a protest will be given based on the written documentation submitted with the protest filed. Relevant information will also be provided to the Referee by the Assessor's office. Protesters have the responsibility of presenting relevant evidence as to why the assessed value of the protested property should be adjusted. It is not the responsibility of the Referee to appraise each property, but rather to consider the information presented by the protester and the County and make a recommendation to the Board. *Therefore, it is important that you provide relevant information that supports the requested valuation.*

Due to volume of protests, hearings will be assigned in the order in which they are received; once a hearing is scheduled, it cannot be rescheduled, once a hearing is waived, it cannot be undone. All protests will be reviewed whether you chose to be present for the scheduled hearing.

Referee Recommendation(s) will be presented to the Board of Equalization (BOE) for their formal action - no later than July 25th. The County Clerk will notify the protester of the action taken by the Board. Appeals may be taken to the Tax Equalization and Review Commission (TERC) on or after July 26 and on or before August 24. For more TERC information, go to https://terc.nebraska.gov/ or call (402) 471-2842.

PLEASE SELECT ONE: ___ **I WILL** attend the hearing ___ **I WILL NOT** attend the hearing

Property Owner Signature: _____ Date: _____

Printed Name of owner: _____ Phone: _____

**If the protest is being filed on behalf of the property owner, the owner's authorization must also be attached.*

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: CASS

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. ☐ Yes ☐ No	Land $	Land $
Street or Other Mailing Address	Buildings $	Buildings $
City, Town, or Post Office / State / Zip Code	Total Land and Buildings $	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.