

PROTEST INSTRUCTIONS  
READ INSTRUCTIONS CAREFULLY  
**THIS FORM MUST BE ATTACHED TO YOUR PROTEST**

Protests must be filed from June 1 to June 30, 2024; early or late filing of the protest will result in the protest being rejected.

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, 2024. They then have 7 days to notify you of their decision.

You do not have to appear for the CBOE to consider all evidence presented.

\_\_\_\_ Yes, I wish to appear before the CBOE

\_\_\_\_ Yes, I wish to schedule a ZOOM hearing

\_\_\_\_ No, I do not wish to appear before the CBOE

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.

\_\_\_\_ June 18th we will start appointments at 1:00 PM and schedule in increments of 10 minutes.

\_\_\_\_ July 2nd we will start appointments at 1:00 PM and schedule in increments of 10 minutes.

\_\_\_\_ July 16th we will start appointments at 1:00 PM and schedule in increments of 10 minutes.

Sign \_\_\_\_\_ Date \_\_\_\_\_

If you do not agree with your valuation, you may file a protest. The person filing this protest must be 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.

If no protest is filed, the value stated on this notice is final.

Each property must be filed on its own Protest form.

**WHAT THE PROTEST MUST CONTAIN:** All protests must contain a concise statement of the following information: Name and address of owner of record, Legal description of real property, Property Identification Number (aka Parcel number), Protested Valuation (from Notice of Valuation Change), Requested Valuation (the valuation you feel the property would sale for), and Statement of reason or reasons why reduction in value should be made. 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).

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.

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.

It is your responsibility to prove that you could not get the assessed value for your property.

Completed forms must be received or postmarked no later than July 1, 2024 with the County Assessor's Office at 621 N Cedar Street, Red Cloud NE 68970, email [assessor@webstercounty.ne.gov](mailto:assessor@webstercounty.ne.gov), 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.

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. If your Evidence is not in hard copy, please supply a USB prior to your hearing so that the Assessor's office can print out the information. If you mail it the office with your Protest, we will print it and return your USB.

Contact the Assessor's Office with any questions – (402)746-2717.

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

FORM  
422A

Name **Name and Mailing Address of Person Filing Protest**

Protest Number

Filed

20

**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  
Street or Other Mailing Address

Real Property

Real Property

\$ \_\_\_\_\_

\$ \_\_\_\_\_

City, Town, or Post Office

State

Zip Code

Personal Property

Personal Property

\$ \_\_\_\_\_

\$ \_\_\_\_\_

Reasons for requested valuation change **(Required)** (Attach additional pages if needed.)

Property Identification Number

Phone Number

Email Address

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)**

Basis for Action Taken (County Board of Equalization Chairperson)

**Decision of County Board of Equalization for Assessment Year 20** \_\_\_\_\_

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

### 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 this form 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.**