

RETAIN THIS PORTION FOR YOUR REFERENCE

Following are additional instructions to assist you in filing your property valuation protest.

Prior to filing this protest, we ask that you discuss the valuation with a representative of the Assessor's office. This could very possibly eliminate the need for a protest. If, after consultation with the Assessor's office, you still wish to file a protest, read the instructions on the back of the protest form and the suggestions listed below:

1. Protests must be limited to valuation only. This is not and cannot be a protest of taxes.
2. Reasons for change in value and the amount of the requested change must be explained on the form. (You may attach additional pages if necessary)
3. This form must be filed with the County Clerk. If mailed, protests that are received before June 1st or are postmarked after June 30th will be invalid.
4. Testimony not to exceed 5 minutes per protest. (maximum time – 15 minutes per taxpayer with multiple protests)

Examples of information you may use to support your protest:

For Agricultural Land: Ag land is valued using soil maps and determining land use (i.e. dry, irrigated, grassland, etc.) You will want to attach a current FSA map of your certified acres to your protest. The State mandates Ag land to be at 75% of market, but allows a range of 69% to 75%.

For All Other Properties: You may attach 3 comparable sales or a current market appraisal to your protest form. Or any other information you deem pertinent to support the value you are requesting. The State mandates rural and residential homes, building, commercial/industrial and recreational properties and mobile homes to be at 100% of market, but allows a range of 92% to 100%.

Please keep in mind the following State Statute:

77-1506.01. Application for reduction in value; waiver of notice.

Whenever any owner of real or personal property applies to the county board of equalization for a reduction in the taxable value of any such property, the owner shall be deemed to have waived notice of increase in the taxable value of such property which is found undervalued by the county board of equalization notwithstanding the provisions of any other statutes to the contrary.

**The County Board of Equalization has the obligation to raise,
lower or retain the valuation to obtain equalization.**

PLEASE ATTACH THIS TO THE PROTEST FORM

The County Board of Equalization will hold a hearing and review the protest and all information submitted. You will be notified as to the time and date of your hearing. At this time, you may submit additional information to the Board. *You are not required to attend this hearing.* If you do not wish to attend, your protest will still be considered with the information submitted. No decision will be rendered at the hearing. You will be notified at a later date of the Board's decision.

() Yes, I plan to appear before the Board.

() No, I do not plan to appear.

Date: _____

Signature

Printed Name