

Deadlines and Suggestions For Contesting Real Property Valuations

*Compiled and prepared
By Nebraska Farm Bureau*



1. If you think the assessed value for your house, farmstead or real estate is too high, you can file a protest with the county clerk's office. This can be done in person or by mail and must be submitted in triplicate, **signed and dated, and postmarked by June 30**. There is no fee to file a protest. If you want to protest the assessed value for multiple properties, a protest must be filed separately for each parcel. You should know that by filing a protest, the assessed value for your property could also be increased if the county board felt it was undervalued.
2. When filling out the protest form, make sure that you state in the box asking for the "*reasons for requested valuation change*" that **"you believe the actual value of your property is in excess of the market value and that it is not equalized with comparable property in your area."** Such language is needed in order to protest both the assessed valuation and the fact your property may not be equalized with other similar properties.
3. Contact your county clerk and ask what process will be used to handle protests. While the county board makes the ultimate decision on the protest, some counties use independent referees to hear protests. It is important to know how the protest will be processed and the schedule.
4. After filing your protest, you will be notified by mail when a hearing by a referee will be scheduled, or when the county board will meet to consider your protest. The hearing or board consideration will occur sometime before July 25 or in counties with more than 100,000 population, the deadline could be extended to Aug. 10.
5. In preparing for your protest hearing, make sure the county assessor's records of your property are accurate. For example, make sure the assessor has properly documented the square footage of your dwelling, the number of bathrooms, the garage size, the number of out buildings, whether or not the basement is finished and the type of farm ground and whether it is pasture, cropland, irrigated, the correct number of acres, etc.
6. Next, look at how your property valuation compares to other properties in the neighborhood, township or general area. Some counties have property valuations available online while others have this information on file at the courthouse. You can find which counties are online through the website of the Department of Property Assessment and Taxation. If your valuation appears out of line compared to your neighbors, these differences could be used as your first evidence of why your property is overvalued.

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7. Find recent sales of similar properties. Determine the sales price and assessed values for these properties. County assessors may be able to provide sales information. Assessed values are public record and are available on the web in some counties. Carefully compare your property with these properties to find characteristics that would distinguish your property from the market. You are looking for characteristics like cost per square foot, price per acre, number of bathrooms, soil types, road conditions, location, noise, or other factors that may lessen your value.
8. You may want to use local Realtors[®] as a resource in trying to distinguish your property from other similar properties. For example, do out buildings on a farmstead actually add value to the property when other acreage sites with no out-buildings are selling for the same price; or what if the out buildings are bulldozed down when a farmstead is purchased?
9. If you have a recent (within the last few years) appraisal of the property, you can use it as evidence of value. You may also want to determine the replacement costs of your house improvements. Replacement costs usually establish the upper end of the value of a property. If the market value the assessor established for your property is at or above your replacement costs, this difference figure could also be used as evidence in your protest.
10. The county board will make a decision, and the county clerk must mail the board's decision to you on or before Aug. 2. For counties with a population of more than 100,000, the decision deadline may be extended to Aug. 18. Also, for counties that use referees, you can appeal the referee's recommendations to the county board if you have new information. Again, be sure to contact your county clerk to determine the process in your county. If you still are not satisfied, you can appeal to the state Tax Equalization and Review Commission by Aug. 24 or Sept. 10 in counties with a population of more than 100,000.

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