

PLEASE DO NOT DETACH THIS LETTER FROM YOUR PROTEST

Assessment # 31.
Date 4-24-2019

Following are a list of 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 County Assessor's Office located on the 2nd floor. The valuation of your property is based on its value as of the first of this year. Changes to its value after January 1st of this year cannot be considered until next year. (Please note that damages caused by flooding in this year cannot be considered until next year.) This could very possibly eliminate the need for a protest. If after consultation with the Assessor's Office, you still wish to file protest, read carefully the following instructions.

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. (Attachments will be accepted if additional space is needed.)
3. This form must be filed with the Dodge County Clerk, 435 N. Park Avenue, Courthouse Room 102, Fremont, NE 68025. You may file your protest in person or by mail. Protests received or postmarked after Monday, July 1, 2019 will be considered invalid.

Once filed, the Referee will hold a preliminary hearing to review the protest and all information submitted. They will then make a recommendation to the County Board of Equalization. The Board of Equalization will act on these recommendations on or before July 25, 2019. No decision will be rendered at the hearing and you are not required to appear. However, should you have additional relative information you wish to convey to the referee other than what is submitted on the form, please indicate below. (Testimony not to exceed ten minutes.)

Yes, I have additional relative information that I wish to present to the referee. (If yes is checked, you will be notified as to the time and place of the hearing.)

No, I do not wish to appear.

Check the box to the left if you have discussed the valuation of this property with the Assessor's Office prior to filing this protest.

signature of protester

Please leave this entire form attached. A copy of your protest will be sent to you after the board has made their determination. If a copy is needed, you can obtain a photostat at the time of filing.

NOTICE TO PROPERTY OWNER

When completing your protest, please submit as an attachment to your protest or bring to your hearing either a recent appraisal done by a certified appraiser of the property (**between January 1, 2017 and January 1, 2019**), recent sales data you have gathered about similar sales of property in the area (**between January 1, 2017 and January 1, 2019**), or if your protest is based on an equalization issue, then equalization data that you have gathered on properties similar to the property being protested.

DODGE COUNTY REFEREE'S REPORT

Protest Number 427 Parcel Number 270139539

Address/Legal Description: IOLL BINS ON TL 19 33 17 9

Identification of Property Type:

- Single Family, 2-4 Family, Duplex, Multi-Family 4-12 Units, Multi-Family 12+ Units, Commercial/Industrial Lot, Commercial/Industrial Sub., Dry Cropland, Irrigated Cropland, Grassland/Pasture, Special Valuation/Greenbelt, CRP, Improved, Other

Name and Address of Protestor(s) Present:

Issue(s) Presented by Protestor(s):

Information Provided by Owner and/or Representative:

- None, Appraisal by a Nebraska Real Estate Appraiser properly credentialed, Selected data of similar properties, Selected data of similar properties that have sold recently, Purchase Agreement or other sale documentation for the property, Other factors that effect the value of the property; such as, easements, access, environmental considerations, etc., Income, vacancy and expense data relating to the property, Copy of lease or lease information, Costs of construction, cost of remodeling, addition, renovation, repairs, Equalization data, Other

Comments:

In order to be considered in the analysis of a property, a copy of ALL documents presented to the Referee must be included in the protest file. The presented documents are hereby made part of the review process.

Information Provided by the County Assessor:

- Property Record File, Market sales data used in determining the value of the property, Income data used in determining the value of the property, Cost data used in determining the value of the property, Final correlation of value summary, Qualified Sales Roster, Reports and Opinions from PTA for County, Other

Comments:

Protest Number **427**

Assessor's Property Value

Owner's Requested Property Value

Total **\$8,270.00**

Total **\$18,000.00**

Review Taken By Referee:

- | | | | |
|--------------------------|---|--------------------------|---------------------------------|
| <input type="checkbox"/> | Reviewed data provided by County Assessor | <input type="checkbox"/> | Reviewed data provided by Owner |
| <input type="checkbox"/> | Inspected interior and exterior of property | <input type="checkbox"/> | Inspected exterior of property |
| <input type="checkbox"/> | Other _____ | | |

Referee's Basis for Consideration and Conclusion:

- Inadequate data provided by Owner/Representative
- Physical data correction based on inspection of property. The following data was incorrect with the County Assessor's property record file: _____
- Sales data. Owner has provided selected data of similar properties, sales of similar properties, purchase agreement or other sales documentation.
- Income data. Owner has provided income, vacancy and expense data.
- Cost data. Owner has provided cost of construction, remodeling, addition, renovation or repairs.
- Equalization data. Owner has provided equalization information.
- Other: _____

Action Taken By Referee:

- No Change.** After reviewing the protest data, the Referee agrees with the County Assessor with the data, valuation premise and final value.
- Inadequate Data.** After reviewing the protest data, the Referee determined that the data or information presented by the owner was not conclusive and therefore no valuation change will be recommended.
- Corrected Data/Value.** After inspecting the property, the Referee submitted corrected objective property data to the Assessor's office and used their system to estimate the new recommended value.
- Acceptance of Submitted Appraisal Report.** After reviewing the protest data, the Referee correlated the submitted appraisal report and completed the Appraisal Correlation Report to reach the recommendation. The Appraisal Correlation Report is included as part of this file.
- Acceptance of Submitted Selected Sales Data.** After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file.
- Acceptance of Submitted Income Data.** After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file.
- Acceptance of Submitted Cost Data.** After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended.
- Other.** After reviewing the protest data, the Referee determined that _____.

Additional Comments:

SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value	\$ _____
Improvements	\$ _____
Total	\$ _____

Referee's Signature:xx _____

Date: _____

File with the
County Clerk
(See Instructions)

Property Valuation Protest

and Report of County Board of Equalization Action

FORM
422A

County Name _____

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

**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)	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 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.