

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

FORM 422


County Name Dodge

Name and Mailing Address of Person Filing Protest		Protest Number <u>60D</u>	Filed <u>8-26</u> , 20 <u>19</u>
Name Shannon Doering		Protested Valuation 20<u>19</u>	
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Land \$	Land \$
Street or Other Mailing Address P.O. Box 80268		Buildings \$ 14,938	Buildings \$ 0
City, Town, or Post Office Lincoln	State NE	Zip Code 68501	Total Land and Buildings \$ 14,938
Property Identification Number 270106442	Phone Number (402) 434-1212	Personal Property \$	Personal Property \$
Email Address shannond@nebcoinc.com		Reasons for requested valuation change (Attach additional pages if needed.)	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description CABIN LOT 14 LAKE LEBA IMPROVE ONLY		This improvement incurred damage in excess of twenty percent of its assessed value for the 2019 tax year and the county board failed to adjust its value accordingly pursuant to LB521, and the Board's decision was arbitrary and capricious insofar as it failed to account for the City's and County's own regulatory action after the flood.	

sign here

Shannon Doering, V.P.
Signature of Person Filing Protest

8.22.19
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
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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 _____

**2019 NOTICE OF VALUATION CHANGE
BY THE DODGE COUNTY BOARD OF EQUALIZATION
FORM 425: FLOOD DAMAGED/DESTROYED PROPERTY**

Date Notice Mailed: JULY 31, 2019

Property Identification Number: 270106442

Legal Description: CABIN LOT 14 LAKE LEBA IMPROVE ONLY

**DOERING, SHANNON
VP NEBCO INC
PO BOX 80268
LINCOLN NE 68501**

PRE-FLOOD VALUE

\$ 14,938

POST-FLOOD VALUE

\$ 14,938

Reason for change: ***Your Form 425 did NOT meet or exceed the 20% prerequisite as stated in LB512(c)(i)... "Damage to an improvement exceeding twenty percent (20%) in the current tax year as determined by the county assessor"; LB512(c)(ii)... "Damage to land exceeding twenty percent (20%) of a parcel's assessed land value in the current tax year as determined by the county assessor; or LB512(c)(iii)... "Damage exceeding twenty percent (20%) of the property's assessed value in the current tax year as determined by the county assessor..."***

If you are satisfied with the valuation on this Notice, no further action is required. If you do NOT agree with this valuation, you may file a protest. Protests of this valuation must be received by the Dodge County Clerk within thirty (30) days of the mailing of this Notice. If no protest is filed, the value stated on this notice is final.

IF INQUIRING AT THE ASSESSOR'S OFFICE, PLEASE BRING THIS FORM WITH YOU.

PROTEST INSTRUCTIONS

When and Where to File: Protests regarding real property shall be filed with the county clerk where the property is assessed, within thirty (30) days after the mailing of this notice. If the last day for filing a protest falls on a weekend or holiday, the protest may be filed on the next business day. The Property Valuation Protest, Form 422, may be obtained from the county clerk's office.

Protest Requirements: All protests shall contain a statement of the reason or reasons why the requested change should be made, and a description of the property to which the protest applies. **PURSUANT TO NE.REV.STAT. 77-1502(2), IF THE PROTEST DOES NOT CONTAIN OR HAVE ATTACHED THE STATEMENT OF THE REASON OR REASONS FOR THE PROTEST OR THE DESCRIPTION OF THE PROPERTY, THE PROTEST SHALL BE DISCUSSED BY THE COUNTY BOARD OF EQUALIZATION.**

Additional Information: The following information is requested: name and address of person filing the protest; property identification number, current valuation; requested valuation.

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.