

PLEASE INCLUDE THIS DOCUMENT WHEN YOU FILE YOUR PROTEST

Prior to filing this protest, please discuss the valuation with a representative of the County Assessor's Office located on the 2nd floor of the Courthouse, 402-727-3911. This could eliminate the need for a protest.

The valuation of your property is based on its value as of January 1st of this year. Changes to its value after January 1st of this year cannot be considered until next year, unless the property is destroyed or damaged on or after January 1 and before July 1 of this year and then the value may be adjusted in accordance with Form 425, Report of Destroyed Real Property.

If you still wish to file a protest after discussing your valuation with the Assessor's Office, carefully read the following instructions:

1. Protests must be limited to valuation only. **This is not and cannot be a protest of property taxes.**
2. Fill out *Form 422 - Property Valuation Protest* in its entirety. Each protest **MUST** include the parcel number, legal description of the real property, the requested valuation, a written statement of why the requested change in assessment should be made and the signature of the protester. Any missing information may cause your protest to be dismissed by the County Board of Equalization.
3. Reasons for a 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. The burden is on the property owner to prove their property has not been correctly assessed. Writing "too high" or "no improvements" on the protest form does not provide sound evidence.
4. *Form 422* 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 are not accepted via email. **Protests received or postmarked after Tuesday, June 30, 2026 will be considered invalid.**

Once filed, a Referee will review the protest (including all information submitted) and will make a recommendation to the County Board of Equalization. The Board of Equalization will act on these recommendations on or before Friday, July 24, 2026.

If you have additional physical information you wish to share with the referee during a hearing (other than what is submitted on the form or within the additional information provided with your protest form), please check the appropriate box below. Testimony during the hearing will be limited to ten minutes.

Yes, I have additional physical information that I wish to present to the referee. (If yes is checked, you will be given the date and time of the hearing.) ****Hearing dates and times may be limited if the protest is filed the last week of June.****

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 form attached. A copy of your protest will be mailed to you after the board has made their determination. If a copy is needed before the board's determination, you can obtain a copy at the time of filing.

NOTICE TO PROPERTY OWNERS

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, 2024 and January 1, 2026), recent sales data you have gathered about similar sales of property in the area (between January 1, 2024 and January 1, 2026), or, if your protest is based on an equalization issue, provide equalization data that you have gathered on properties similar to the property being protested.

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
422**

Name and Mailing Address of Person Filing Protest		Protest Number _____	Filed _____, 20____
Name _____		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. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$ _____	Land \$ _____
Street or Other Mailing Address _____		Buildings \$ _____	Buildings \$ _____
City, Town, or Post Office _____	State _____	Zip Code _____	Total Land and Buildings \$ _____
Property Identification Number _____	Phone Number _____	Personal Property \$ _____	Personal Property \$ _____
Email Address _____		Reasons for requested valuation change (Required) (Attach additional pages if needed.)	
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)

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 _____

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 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. **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.