

PROTEST INFORMATION

The Nebraska Constitution says that it is the responsibility of the County Assessor to determine the taxable value for every parcel of real property in the county. It requires the valuation of real property uniformly and proportionately. If you as a property owner do not agree with the assigned value, you have the right to file a protest with the Dodge County Board of Equalization (BOE).

Many of my constituents have a fair understanding of the duties of the Dodge County Board of Supervisors but fail to realize it is also our duty to sit as the County Board of Equalization during every regular County Board meeting. During a typical meeting we generally adjourn as a Board of Supervisors and reconvene as a Board of Equalization. It is our responsibility to approve tax roll corrections, exemptions of motor vehicles, exemptions of personal property and other issues generally brought by the County Assessor and the County Treasurer. It is also our charge to hear property protests. As a resident of Dodge County, it is important you have an understanding of how this process works.

In a typical year at the beginning of June, you should be able to view your current valuation on the Dodge County Web site at www.dodgecounty.ne.gov. Once there click on the 'SERVICES' tab. You can then select Dodge County Property Information. From this page the easiest way to access your own property valuation is to enter your last name in the search window. Hit "Enter" on your keyboard and all the properties associated with your name will populate. Then you can click on the property you want to review. Now you will be able to view all the county's data pertinent to your property including current and past valuations. If your property's value increased from the prior year, you will receive a Valuation Notice from the Assessor; it is also important to know if there is no change in value, you will not receive a notice. If you do not agree with the value assigned to your property, you have the right to protest it.

When filing a protest, it is very important to be prepared as you move through the process. You will want to verify the information about your property is correct (dimensions, square footage, age, condition, bedrooms, bathrooms, basement finish, etc.). You may want to search for similar properties to yours that are located near you. Ask yourself, "Is my property's valuation comparable to ones similar to mine?" You can also review sales data of comparable properties in your area to see how they compare to your valuation, what was the sales price, etc. Bottom line, if you think the value on your property record card (PRC) is too high, it may be worth your time to speak to the County Assessor. Afterwards, if you still feel there is no resolution, you may file a protest with the County Clerk's office (in person or by mail) on or before June 30th. In a year when that date falls on a Saturday or a Sunday the protest will be considered timely if it is filed on the following business day. After this date the protest is delinquent and will not be heard. Protest forms are available at the County Assessor's Office, County Clerk's office or online at: www.dodgecounty.ne.gov under both the Assessor's and Clerk's tab.

When filling out the protest, the protester must provide a written description of the property, the reason(s) why the valuation set by the County Assessor is incorrect, attach any information (including printed photos) supporting your requested valuation change, sign the protest, and file with the County Clerk's Office. In a typical year the County Board of Supervisors appoints referees to hear protests. The referee sets times in June to early July to meet with the protester and review any additional information that is provided for their case. All hearings of the Board of Equalization are advertised and are open public meetings. If the property owner is not satisfied with the BOE's decision, they have the right to appeal to the Tax Equalization and Review Commission (TERC). The appeal must be filed with the commission on or before August 24th.