

## COMMERCIAL

### RE: PROPERTY VALUATION PROTEST FORM #422

Instructions for completing Form #422 are on the reverse of the form. This form may also be downloaded at [www.revenue.ne.gov](http://www.revenue.ne.gov). Do NOT use form 422A.

For 2022 the Jefferson County Board of Equalization (CBOE) will be conducting property valuation protest hearings only by telephone. If you prefer an in person hearing, you must advise the County Clerk at the time of filing. You must submit the protest form, and all information which you want to be considered in writing, in advance of any hearing.

When submitting a protest, the burden lies on the property owner to prove the property has not been correctly assessed. It is important that all information presented is relevant and supports the protest by more than just a difference of opinion. Assessment date is January 1<sup>st</sup>, therefore any changes that have taken place after this date cannot be considered for the 2022 valuation.

If there is no information provided to the County Board of Equalization to support your request for a change in valuation, the protest may be denied pursuant of Neb Rev Stat §77-1502(2).

The CBOE will consider the evidence presented by you and by the Assessor at the hearing. The hearing may result in no change in the property's valuation, a lowering of the valuation or an increase in the valuation.

Contact the assessor's office and they can explain how your property was valued. This also gives the assessor a chance to verify your records for possible errors and answer your valuation-related questions

A separate form must be filed for each property protested. The protest form must be completely filled in. An incomplete form may be rejected.

PHYSICAL INSPECTION of your property MAY not be done in 2022 for health concerns of yourself, your family and county employees.

**COMMERCIAL PROPERTY:** Submission and completion of the following documents and supplemental information as applies to your property is required.

- a) Completed Form 422.
- b) Pertinent market information that has a direct relationship to the protested property;
- c) Any information concerning the physical condition of the protested property, include photographs;
- d) An appraisal of the protested property if available
- e) completed building questionnaire for each structure.

If you determine that a protest hearing be held, Return the protest form, the requested documents and any information you want the CBOE to consider to: Jefferson County Clerk, 411 4<sup>th</sup> Street, Fairbury, NE 68352. **All information MUST be received by the County Clerk prior to your hearing.**

## COMMERCIAL QUESTIONNAIRE

Property Owner Name: \_\_\_\_\_

Parcel ID#: \_\_\_\_\_ Property Address: \_\_\_\_\_

Legal: \_\_\_\_\_

Description of commercial property and use: \_\_\_\_\_

Description of style or type of building (i.e. pole, open on one side or enclosed wood frame with metal roof & sides) \_\_\_\_\_

Dimension/Square footage: \_\_\_\_\_ x \_\_\_\_\_ Square footage \_\_\_\_\_

**Exterior Walls:**

Wood

Metal

Other, specify \_\_\_\_\_

If more than one, give percentage of each.

**Construction:**

Pole

Steel frame

Other, specify \_\_\_\_\_

**Floor Material:**

Concrete

Rock

Dirt

Other, specify \_\_\_\_\_

If more than one, give percentage of each.

**Heating system:** Yes \_\_\_ No \_\_\_ Type, specify \_\_\_\_\_

**Cooling system:** Yes \_\_\_ No \_\_\_ Type, specify \_\_\_\_\_

**Number of square feet of finished area for office, etc.** \_\_\_\_\_

**Number of plumbing fixtures:**

Stool \_\_\_ Sink \_\_\_ Shower \_\_\_ Other, specify \_\_\_\_\_

**PLEASE COMPLETE OUTBUILDING QUESTIONNAIRE** for all additional structures with exception of residences. **Include interior and exterior photographs of each structure.**

# COUNTY ASSESSOR

Jefferson County, Nebraska

411 4<sup>TH</sup> STREET

FAIRBURY, NEBRASKA 68352

Mary A. Banahan, COUNTY ASSESSOR

PHONE (402) 729-6833

assessor@jeffconebraska.us

## RE: PROPERTY VALUATION PROTEST FORM #422

Instructions for completing Form #422 are on the reverse of the form. This form may also be downloaded at [www.revenue.ne.gov](http://www.revenue.ne.gov).

A separate form must be filed for each property protested. Submission of the following supplemental information as applies to your property must accompany the completed protest form.

**RESIDENTIAL PROPERTY:** a) Pertinent market information that has a direct relationship to the protested property; b) Any information concerning the physical condition of the protested property; c) An appraisal of the protested property if available d) completed building questionnaire.

**AGRICULTURAL PROPERTY:** a) Pertinent market information that has a direct relationship to the protested property; b) An appraisal for the protested property if one is available; c) completed building questionnaire; d) A copy of the most recent **certified** FSA map that details how the property is being used. The map should detail the boundaries and the number of acres of irrigated land, dry cultivated land and grass land that is applicable to your property.

**Please return the protest form and the requested information to the County Clerk's office, 411 4<sup>th</sup> Street, Fairbury, NE 68352. Indicate whether the property is Commercial, Agricultural or Residential for each protest filed.**

Gathering information about your property will help determine if a protest of the assessed value or equalization of the real property is warranted. Information regarding your real property can be found in this office. Upon obtaining this information it may be helpful to: a) Verify the information about your property, such as dimensions, square footage, age and condition of structures; b) Review property records and assessed value of properties in the area that are comparable to your property; and c) Review sales information to determine if comparable properties have sold in the area, and if so, the selling price.

An informal discussion with the county assessor's office may help to resolve an issue or concern regarding your property. At your request we will explain the assessed value of your property, answer any questions regarding the assessment of your property and review any additional, pertinent information that you may provide.

If you determine that a protest hearing be held, the matter will be set for hearing. The Jefferson County Board of Equalization will consider the evidence offered by the Assessor's office and by the protesting party at the hearing. The hearing may result in no change in the property's valuation, a lowering of the valuation or an increase in the valuation.

Protested properties may be inspected or reviewed before the hearing date by the Assessor's office.

# House Questionnaire

Please mark correct answer or fill in blanks concerning your home **INCLUDE INTERIOR & EXTERIOR PHOTOS**

Landowner Name: \_\_\_\_\_

ID# \_\_\_\_\_ Property Address: \_\_\_\_\_

Legal Description: \_\_\_\_\_

**Total number of rooms on:**

**MAIN FLOOR**

Kitchen \_\_\_\_\_  
Dining \_\_\_\_\_  
Living \_\_\_\_\_  
Den/Office \_\_\_\_\_  
Bedroom \_\_\_\_\_  
Bathrooms \_\_\_\_\_  
Laundry \_\_\_\_\_

**SECOND FLOOR**

Kitchen \_\_\_\_\_  
Dining \_\_\_\_\_  
Living \_\_\_\_\_  
Den/Office \_\_\_\_\_  
Bedrooms \_\_\_\_\_  
Bathrooms \_\_\_\_\_  
Laundry \_\_\_\_\_

**BASEMENT**

Kitchen \_\_\_\_\_  
Dining \_\_\_\_\_  
Living \_\_\_\_\_  
Den/Office \_\_\_\_\_  
Bedrooms \_\_\_\_\_  
Bathrooms \_\_\_\_\_  
Laundry \_\_\_\_\_

**Exterior Walls:**

- Hardboard
- Vinyl
- Brick Veneer
- Metal

- Stucco
- Cement Board
- Wood

**Flooring:**

- Carpet
- Ceramic Tile
- Natural Stone
- Hardwood
- Laminate/Resilient/

If more than one, give percentage of each.

If more than one, give percentage of each.

**Heating & Cooling:**

- Forced Air
- Forced Air Oil fired
- Space Heater
- Electric Radiant
- Hot Water, Baseboard
- Individual thru Wall
- Other specify \_\_\_\_\_
- Central Air Conditioning
- Heat Pump
- Evaporative Cooling
- Air to Air Heat Exchange
- Gravity Furnace
- Hot Water Radiant
- Warm/Cooled Air

**Roofing:**

- Composite/Asphalt Shingles
- Steel/Metal
- Tile
- Other \_\_\_\_\_

**Number of Plumbing Fixtures:**

**MAIN FLOOR**

\_\_\_\_ sinks  
\_\_\_\_ double sinks  
\_\_\_\_ shower/tub combo  
\_\_\_\_ showers  
\_\_\_\_ bathtubs  
\_\_\_\_ stools  
\_\_\_\_ laundry  
\_\_\_\_ hot water heater  
\_\_\_\_ other specify \_\_\_\_\_

**SECOND FLOOR**

\_\_\_\_ sinks  
\_\_\_\_ double sinks  
\_\_\_\_ shower/tub combo  
\_\_\_\_ showers  
\_\_\_\_ bathtubs  
\_\_\_\_ stools  
\_\_\_\_ laundry  
\_\_\_\_ hot water heater  
\_\_\_\_ other specify \_\_\_\_\_

**BASEMENT**

\_\_\_\_ sinks  
\_\_\_\_ double sinks  
\_\_\_\_ shower/tub combo  
\_\_\_\_ showers  
\_\_\_\_ bathtubs  
\_\_\_\_ stools  
\_\_\_\_ laundry  
\_\_\_\_ hot water heater  
\_\_\_\_ other specify \_\_\_\_\_

**BASEMENT WALLS:**

- poured concrete 6"
- poured concrete 8"
- concrete block 6"
- concrete block 8"
- Tile w/concrete
- Other specify \_\_\_\_\_

**BASEMENT:**

Number of square feet finished \_\_\_\_\_ ( ) No Basement  
Number of square feet unfinished \_\_\_\_\_

**Fireplace: (How many)**

Main floor \_\_\_\_\_ Second floor \_\_\_\_\_ Basement \_\_\_\_\_

Modular Home: YES \_\_\_\_\_ NO \_\_\_\_\_

**Attached Garage:**

Dimensions: \_\_\_\_\_

Sq Ft finished (office/living area): \_\_\_\_\_

Heating/Cooling?: \_\_\_\_\_

Insulated?: \_\_\_\_\_

Type: \_\_\_\_\_

# Outbuilding Questionnaire

Please mark correct answer or fill in blanks. **Complete this form for EACH building on the property.** Attach interior and exterior photos of each structure.

Landowner Name: \_\_\_\_\_

ID# \_\_\_\_\_ Property Address: \_\_\_\_\_

Legal Description: \_\_\_\_\_

Description of style or type of building (i.e. pole, open on one side or enclosed wood frame with metal roof & sides) \_\_\_\_\_

Dimension/Square footage: \_\_\_\_\_ x \_\_\_\_\_ Square footage \_\_\_\_\_

**Exterior Walls:**

- Wood
- Metal
- Other, specify \_\_\_\_\_

If more than one, give percentage of each.

**Construction:**

- Pole
- Steel frame
- Other, specify \_\_\_\_\_

**Floor Material:**

- Concrete
- Rock
- Dirt
- Other, specify \_\_\_\_\_

If more than one, give percentage of each.

**Electricity:** Yes \_\_\_\_\_ No \_\_\_\_\_

**Heating system:** Yes \_\_\_\_\_ No \_\_\_\_\_ Type, specify \_\_\_\_\_

**Cooling system:** Yes \_\_\_\_\_ No \_\_\_\_\_ Type, specify \_\_\_\_\_

**Number of square feet of finished area for office, etc.** \_\_\_\_\_

**Number of plumbing fixtures:**

Stool \_\_\_\_\_ Sink \_\_\_\_\_ Shower \_\_\_\_\_ Other, specify \_\_\_\_\_

## RENTAL INFORMATION FORM

ID# \_\_\_\_\_ DATE \_\_\_\_\_

TOWN \_\_\_\_\_ OWNER \_\_\_\_\_

PROPERTY ADDRESS \_\_\_\_\_

### Income Information

Monthly Rent \_\_\_\_\_ Apt. Per Unit \_\_\_\_\_

Length of Lease: \_\_\_\_\_ Month to Month \_\_\_\_\_ Year/s

Garage Rent \_\_\_\_\_ (For Apt. Bldgs)

Vacancy Rate \_\_\_\_\_ (Approx. amount of time vacant)

### Expense Information

#### Paid by

	Owner	Tenant
Maintenance	_____	_____
Utilities	_____	_____
Electricity	_____	_____
Gas	_____	_____
Water	_____	_____
Sewer	_____	_____
Garbage	_____	_____
Phone	_____	_____

Signature \_\_\_\_\_

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**

<b>Name and Mailing Address of Person Filing Protest</b>		Protest Number _____	Filed _____, 20____
Name _____		<b>Protested Valuation 20____</b>	<b>Requested Valuation (Required)</b>
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 _____	Total Land and Buildings \$ _____	Total Land and Buildings \$ _____
Zip Code _____		Personal Property \$ _____	Personal Property \$ _____
Property Identification Number _____	Phone Number _____	Reasons for requested valuation change (Required) (Attach additional pages if needed.)	
Email Address _____			
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 \_\_\_\_\_

<b>County Assessor's Recommendation</b>	<b>Referee's Recommendation (If applicable)</b>

### Decision of County Board of Equalization for Assessment Year 20\_\_\_\_

Basis for Action Taken (County Board of Equalization Chairperson)

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 \_\_\_\_\_



## 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.**