

**PLEASE LEAVE THIS PORTION ATTACHED TO OR RETURN IT WITH YOUR PROTEST FORM**

After filing your protest form, the Otoe County Board of Equalization will conduct hearings to review protests, and all information submitted. Protesters will have the option to schedule a hearing time to present their information to the Otoe County Board of Equalization or to have their protest reviewed without a hearing. Hearing appointments can be scheduled with the Otoe County Clerk. You may submit information and documentation with your protest form. Please keep originals or a copy for yourself as documentation submitted becomes part of the record and will not be returned. A copy of the protest form reflecting the Board's decision will be mailed to you on or before August 2<sup>nd</sup>. If you indicate that you are not planning to appear at the hearing and subsequently change your mind, please call the County Clerk's Office.

( ) Yes, I would like to schedule a hearing appointment with the Board of Equalization.

Printed Name \_\_\_\_\_ My phone number is \_\_\_\_\_

( ) No, I would not like to schedule a hearing appointment with the Board of Equalization.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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**PLEASE RETAIN THIS PORTION FOR YOUR REFERENCE**

The Assessor and staff are charged with valuing property according to State Statute. It is the County Commissioners' duty, in the capacity of the Board of Equalization, to act as an impartial third party and decide if the Assessor's Office has done an accurate job in placing a fair market value on property. Filing a protest will open the discussion to determine the fair value of the property.

You should be aware of some significant issues concerning this process.

- 1) Prior to filing this protest, please discuss the valuation with a representative from the Assessor's Office. This could possibly eliminate the need to file a protest.
- 2) The protest filing deadline is June 30<sup>th</sup>.
- 3) If a protest is filed, it is the property owner's responsibility to prove that the valuation is not equitable with similar properties. The options to prove property equalization are, but not limited to:
  - a) Provide a certified appraisal.
  - b) Compare the valuation to similar properties.
  - c) Submit proof of a recent sale, generally within 18 months.
- 4) Simply stating that the value or taxes are too high is not a valid reason for protest. If there isn't proof of an error, or misinformation, then the valuation may not be changed.
- 5) If the form is not filled out correctly, not signed, or is otherwise in error, the protest may result in dismissal. Please follow the instructions on the back of Form 422 to be sure the form is accurately completed. It is helpful to submit a copy of the Notice of Valuation Change with your protest form but is not required.
- 6) Please remember that this process simply sets the VALUE on the property. The taxes are a result of what is levied for taxes by the county, school district, city, village, educational service unit, natural resources district, rural fire district, etc.
- 7) Protest hearings will be held by the County Board of Equalization. If you choose, you may schedule an appointment to appear before the board, however it is not required. Your protest filing(s) will be reviewed and acted upon by the County Board of Equalization with or without scheduling a protest hearing. During the hearings, protestors will be allowed approximately ten minutes to testify before the Board of Equalization. The decision of the Board of Equalization will be mailed to the protestor by August 2<sup>nd</sup>.
- 8) Protest hearing dates for 2025 will be scheduled for several days between June 1st and July 25th. Hearing appointments can be made by calling the Otoe County Clerk's office, 402-873-9505.
- 9) The property valuation protest submission deadline is June 30, 2025. Completed forms should be mailed or delivered to Otoe County Clerk, 1021 Central Ave. Room 103, Nebraska City, NE 68410 or emailed to [jbassinger@otoecountyne.gov](mailto:jbassinger@otoecountyne.gov).