

# INSTRUCTIONS

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For information on the value of your property, call the **County Assessor's Office** (402)593-2122. For information about the **process** of protesting a value on a specific property, please visit our website at [www.sarpy.com/boe](http://www.sarpy.com/boe) or call the **County Clerk's Office** (402)593-4433 or (402)593-2114.

**WHERE TO FILE:** Each year, the Sarpy County Board of Equalization provides property owners the opportunity to protest the valuations placed on their property and present evidence to support their claim. This form may be used to protest the valuation assessed on real property.

The change of valuation notice you received from the Assessor's office contains legal information you will need to fill out Form 422. This form must properly identify the LEGAL DESCRIPTION and the PARCEL NUMBER of the property valuation you are protesting. The CURRENT VALUATION is the ASSESSMENT for the current year listed on the change of valuation notice. State in writing your requested valuation and the basis (reason for the protest) for such a proposed valuation. (If additional space is needed, attach the additional information to this form).

**EACH property/parcel being protested MUST have a SEPARATE protest form. Two properties CANNOT be listed on the same form. MAKE SURE to include the MAILING address on the form, all correspondence will be sent to the address provided.**

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, dated and filed between June 1 and June 30 by delivery or postmarked on or before June 30.**

If you wish to file a protest by mail:  
County Clerk's Office  
1210 Golden Gate Drive #1250  
Papillion NE 68046

You may also hand deliver your protest to our drop box in front of the Administration Wing at 1210 Golden Gate Drive, Papillion.

**SPECIAL FILING PROVISIONS:** If a filing deadline falls on a weekend or holiday, the filing deadline is extended to the next business day.

If this protest is transmitted to the County Board of Equalization through the United States mail, the protest is considered filed on the date of the postmark. If this protest is transmitted through the United States mail and either registered or certified, the date of registration or certification shall be deemed the postmarked date.

**DISMISSAL:** The protest may be dismissed if you fail to describe the property with a protested value or state a reason for the protest.

**The Sarpy County Clerk's office has hired licensed appraisers to act as referees. You will be notified of your referee hearing by postcard. The Referees have the authority to:**

- Recommend an adjustment (higher OR lower based upon the evidence presented).
- Recommend upholding the valuation as set by the County Assessor.
- Request an inspection of the property.

**You will need to provide evidence for consideration by the referee at your hearing. All documentation provided to the Board of Equalization as evidence becomes public record. This includes photographs, which then become the property of Sarpy County.**

**Your attendance at this hearing is recommended but NOT required. Your protest will still be given complete consideration if you are unable to attend.**

You can view your referee hearing time and/or the referee's recommendation (after hearings are completed) at [www.sarpy.com/boe](http://www.sarpy.com/boe) under protest lookup. You must have your PARCEL number to access this information.

**NOTICE: Referee recommendations are not FINAL.** The Sarpy County Board of Equalization will meet to review the referees' recommendations, discuss, and set property values. The County Clerk shall notify you by August 2 of the County Board of Equalization's decision on the protest. Notification will be mailed to property owners within 7 days of the meeting. The report of the County Board of Equalization's decision is available at the office of the County Clerk.

**NEXT LEVEL OF APPEAL:** If a property owner is not satisfied with the action taken by the Sarpy County Board of Equalization, an appeal may then be made to the State of Nebraska's Tax Equalization and Review Commission (TERC). Forms can be obtained by calling their office at 402-471-2842 or visit their website at [www.terc.ne.gov](http://www.terc.ne.gov). To appeal to the Tax Equalization and Review Commission, you must have filed a protest with the Sarpy County Board of Equalization between June 1 and June 30.

For additional information, please visit our website at [www.sarpy.com/boe](http://www.sarpy.com/boe) or call 402-593-4433 or 402-593-2114.