Dakota County Clerk
PROPERTY VALUATION PROTEST
Form 422 Cover Letter

Please leave this cover letter attached to your Form 422 when filing with the Clerk.
Joan Spencer, Dakota County Clerk 402-987-2130
Cherie Conley, Deputy County Clerk 402-987-2129

For detailed information on the process of protesting the valuation of property go to the Nebraska Department of Revenue Property Assessment website:

What should be done prior to filing a protest:
1. Gather information supporting the market value of your property.
2. Meet with the County Assessor.
3. A Form 422 must be filled out for each individual parcel.

Protests can only be filed between June 1 and June 30 of each year with the County Clerk’s Office.
In Person: 1601 Broadway Street, during the office hours of 8:00 a.m. to 4:30 p.m.
By mail: PO Box 39, Dakota City NE 68731-0039
By Drop Box: Drive up drop box at the South East corner of frontage parking/courthouse block
By email/original mailed: cconley@dakotacountyne.org

Please indicate whether you wish to meet with the referee by checking the appropriate statement below.

____ No, I do not wish to appear. The protest form and/or attachments are sufficient.

____ Yes, I would like to have the referee call me at ____________________________
   and will use the outside Courthouse Drop Box to submit additional documentation

____ Yes, I would like to appear before the referee and will wear a mask/gloves (County furnished
   if you do not have your own) and will bring additional documentation to support my protest
   filing.

_________________________________________  _______________________________________
Printed Name                                              Email

_________________________________________
Signature   _______________________________________
Date
Property Valuation Protest
and Report of County Board of Equalization Action

Name and Mailing Address of Person Filing Protest

Name

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.

☐ Yes ☐ No

Street or Other Mailing Address

City, Town, or Post Office State Zip Code

Property Identification Number Phone Number

Personal Property

Email Address

Requested Valuation

Protested Valuation 20

Land $ Land $

Buildings $ Buildings $

Total Land and Buildings $ Total Land and Buildings $

Personal Property $

Reasons for requested valuation change (Attach additional pages if needed.)

Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description

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 $

☑ Attach 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.

☑ 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.

Signature of Person Filing Protest

Date

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

Nebraska Department of Revenue
96-199-2000 Rev. 11-2016 Supersedes 96-199-2000 Rev. 7-2016

Authorized by Neb. Rev. Stat. § 77-1502
Instructions

Dismissal. Failure to adequately identify the property that is being protested or not stating a reason for the protest will result in dismissal of the protest.

Where to File. This form may be used to protest the valuation and any penalties assessed on real and or personal property. 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 and dated.

If the person is filing the protest 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.

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 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 protestor 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 protestor 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.