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346 Main Street - Room 202 Plattsmouth, NE 68048-1957

Phone: (402) 296-9300 (dial 0 and 1 when prompted) Fax: (402) 296-9332

**2019 PROPERTY VALUATION
PROTEST HEARING
INFORMATION**

June 1, 2019

PLEASE NOTE: THIS LETTER MUST BE SIGNED & RETURNED WITH ALL PROTEST FORMS

- Prior to filing your protest we ask that you discuss the valuation with the Assessor's Office. This could possibly eliminate the need for filing a protest or the need for you to be present at the protest hearing.
- If you have questions regarding assessment values and/or its process, you should contact the Assessor's Office (402) 296-9310.

As stated on your notice of valuation change the 30-day period for filing protest forms is: June 1 - 30, 2019.

NOTICE: LB 885- The protest shall also indicate whether the person signing the protest is an owner of the property or a person authorized to protest on behalf of the owner.

DATES TO REMEMBER: *NOTE: If the 30th falls on a weekend the due date will move to the preceding Monday.*

Mailed protest forms must be postmarked no later than midnight, June 30, 2019 *SEE NOTE ABOVE

Hand delivered forms must be received in the County Clerk's office by 4:00pm June 30, 2019 *SEE NOTE ABOVE

IN ORDER TO FILE A PROTEST, all taxpayers must complete a Property Valuation Protest Form 422, forms are available at the County Clerk's Office or online at www.cassne.org - Under departments go to the Clerks tab, scroll to the bottom of the page to property valuation protest information and select FORM 422. For your convenience instructions for completing the form 422 are on the back of this letter.

TAXPAYERS HAVE TWO OPTIONS (Note: no action will be taken during protest hearings):

- 1) File a protest form without appearing for a protest hearing
- 2) File a protest form and appear before the contracted referee during an informal protest hearing

If you indicate a desire to appear before the contracted referee, you will be scheduled a hearing date and time. Due to time constraints, hearing dates and times cannot be changed.

The contracted referee will meet with taxpayers by appointment only. All appointments must be made through the Cass County Clerk's Office. NOTE: Each hearing will be limited to 10 minutes per parcel.

All hearings will be held in Room 101 at the Cass County Courthouse 346 Main Street, Plattsmouth.

PROTEST HEARINGS are tentatively scheduled for: **Monday July 8th, Wednesday July 10th & Thursday July 11th**

Please note that your protest filings will be reviewed and acted upon whether you choose to be present for a hearing or not. After the Board of Equalization makes its final decision, a signed copy of the processed form will be mailed to you. The Board of Equalization will take action on or before July 25, 2019.

Gerri Draper, Cass County Clerk

THIS SIGNED STATEMENT IS NEEDED WHETHER YOU DESIRE TO BE PRESENT FOR YOUR HEARING OR NOT

Circle one: I am the **OWNER** or **AUTHORIZED PERSON** to protest on behalf of owner: AUTHORIZED PERSON SHALL PROVIDE THE AUTHORIZATION WITH THE PROTEST.

_____ I wish to make an appointment for an INFORMAL HEARING _____ I do not need an appointment

Signature of person protesting _____ Date: _____

Printed Name of person protesting: _____ Phone: _____

Email: _____

THIS PORTION TO BE FILLED OUT BY CLERKS OFFICE ONLY: Authorization Provided YES or NO

INSTRUCTIONS FOR COMPLETING PROPERTY VALUATION PROTEST FORM 422

1. Fill in your name and complete mailing address. ALL CORRESPONDENCE WILL BE SENT TO YOU AT THIS ADDRESS
2. **NOTE:** LB 885 passed in 2018 and states the protest shall also indicate whether the person signing the protest is an owner of the property or a person authorized to protest on behalf of the owner.

If the person signing the protest is a person authorized to protest on behalf of the owner, such person shall provide the authorization with the protest. If the person signing the protest is not an owner of the property or a person authorized to protest on behalf of the owner, the County Clerk shall mail a copy of the protest to the owner of the property at the address to which the property tax statements are mailed.
3. Copy your property identification number from the valuation notice or get it from the County Assessor's Office. (Also known as parcel ID or Location ID)
4. List a daytime telephone number and email (if applicable) where you can be reached.
5. Copy the legal description and address of the property being protested. (Example: Lots 1, 2, 3; blk 7; Address 346 Main Street, Plattsmouth NE 68048). You will find this information on the "Valuation Notice" sent by the County Assessor or on your tax statement.
6. **PROTESTED VALUATION:** Copy in the current values from the notice you received from the County Assessor (Example: Land \$10,000; Buildings \$20,000, Total \$30,000)
7. **REQUESTED VALUATION:** List in this section what you think your valuations should be (Example: Land \$8,000; Buildings \$15,000; Total \$23,000)
8. You must list your reasons for protesting the valuation. "Too high" is not a valid reason, **STATE COMPARABLE SALE PRICES**. If the basis of your appeal is an appraisal, attach a copy of the appraisal. Appraisals should be no older than one year. If you purchased a house within the past year, bring proof of the purchase price. We will only accept paper copies of attached documents *COPIES WILL NOT BE RETURNED TO PROTESTOR.

Other sources with relevant information may include:

- Recent copy of sales contract (1 year or less)
- Recent copy of an appraisal (1 year or less)
- Name and address with verification of recent sales similar to your property (can obtain from Realtors, knows as comparative sales data.)
- Blueprint or outside measurements of your property
- List of or receipts from construction costs.
- If appraised value is not equal to similar properties, name and address of those properties
- If commercial, any income, rental, lease, expense or sales information

8. SIGN YOUR PROTEST

9. DATE YOUR PROTEST

Mail or deliver your Property Valuation Protest form to:

Gerri Draper-Cass County Clerk, 346 Main Street - Room 202, Plattsmouth, NE 68048

Mailed protest forms must be postmarked no later than midnight June 30, 2019

To deliver in person, you must arrive in the County Clerk's Office by 4:00pm on June 30, 2019.