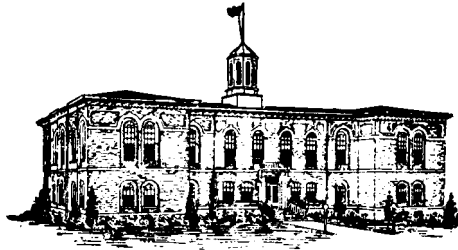


JANENE BENNETT
COUNTY CLERK



DELORES NORSTADT
DEPUTY CLERK

Office of
OTOE COUNTY CLERK

1021 Central Avenue, PO Box 249, Nebraska City, NE 68410
Phone (402) 873-9505 • Fax (402) 873-9506
clerk@otoe.nacone.org • www.co.otoe.ne.us

June 1, 2018

Taxpayers wishing to file a protest regarding the assessed valuation on all types of real property must do so during the month of June. Taxpayers have two options: 1) File a protest form without a public hearing; 2) File a protest form and appear before the Board of Equalization during an informal public hearing.

In order to file a protest, all taxpayers must complete a Property Valuation Protest Form 422. You may stop in at the County Clerk's Office to pick up a form; call the County Clerk's Office at 873-9505 to have a form mailed to you or visit the County Website at www.co.otoe.ne.us. **PLEASE READ ALL INSTRUCTIONS CAREFULLY. INCOMPLETE FORMS MAY RESULT IN AUTOMATIC DISMISSAL.** If you have any questions on how to complete the form, you may contact the County Clerk's Office. If you have questions regarding assessment values and/or its process, you should contact the Assessor's Office. Indicate below whether you wish to make an appointment with the Board. **(Attach this letter to the protest form when returning it. A signed statement is needed as to whether you desire to be present for a hearing or not.)**

Listed below is a tentative schedule to conduct such public hearings:
Tuesday, June 26, 2018 and Tuesday July 10, 2018

All hearings will be held in Room 102 at the Otoe County Courthouse in Nebraska City. The room is located in the main floor, east of the County Clerk's Office. The Board will meet with taxpayers by appointment only. All appointments must be made with the Otoe County Clerk. Each hearing will be limited to 10 minutes. If you protest the valuation of more than one parcel, your time may be extended. Please come at least ten minutes before your scheduled time.

If you indicate a desire to meet with the Board, you will be notified of the date and time of your protest hearing. If you cannot keep the appointment assigned to you, please contact the Otoe County Clerk's Office as soon as possible. If it should become necessary, the Board will be available for hearings in addition to the dates listed above. However, all hearings must be held on or before July 25, 2018. By returning the completed Protest Form to the County Clerk's office at least three days prior to your hearing date, all of your land records will be researched in advance and readily available. This should facilitate the procedure while maintaining a tight schedule on the day of your hearing. As stated on your Notice of Valuation Change, all protests shall be filed on or before June 30th. However, if that date falls on a weekend, the deadline is extended to the next business day. **This year, your mailed protest form must be postmarked no later than midnight, July 2, 2018. Hand delivered forms must be received in the County Clerk's office by 4:30 p.m. July 2, 2018.**

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 on or before August 2, 2018.

Janene Bennett, Otoe County Clerk

_____ I wish to make an appointment for an informal hearing.

_____ I do not need an appointment

Signature: _____

INSTRUCTIONS FOR COMPLETING YOUR PROPERTY VALUATION PROTEST FORM

1. Fill in your name and complete mailing address. All correspondence will be sent to you at this address.
2. 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)
3. List a daytime telephone number where you can be reached.
4. Copy the legal description of the property being protested. You will find this information on the "Valuation Notice" sent by the County Assessor or on your tax statement. Also list the location address. (Example: Lots 1,2,3; Blk 7; Nebraska City Proper located at 1021 Central Ave, Nebraska City)
5. PROTESTED VALUATION: Copy in the current values from the notice you received from the County Assessor. (Example: Land \$10,000; Buildings \$80,000, Total \$90,000)
6. REQUESTED VALUATION: List in this section what you think your valuations should be. (Example: Land \$8,000; Buildings \$70,000; Total \$78,000)
7. REASON: 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. Other sources with relevant information may include:
 - The cost of recent construction on the property that affects the value, or costs needed to update or change its use;
 - Income, vacancy and expense data relating to commercial property
 - Soil data showing different land uses or soil types (Farmland only)
 - Discounted cash flow data for development land
 - Physical characteristics of the property

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.

8. Sign your protest.
9. Date your protest.

Mail or deliver your Property Valuation Protest form to:

Otoe County Clerk, P O Box 249, 1021 Central Avenue, Nebraska City, NE 68410

All protests shall be filed on or before June 30th. However, if that date falls on a weekend, the deadline is extended to the next business day. This year, mailed protest forms must be postmarked no later than midnight, July 2, 2018. Hand delivered forms must be received in the County Clerk's Office by 4:30 p.m. July 2, 2018.