

PLEASE LEAVE THIS LETTER ATTACHED

The following will assist you in filing your property valuation protest.

- The burden of proof is on the property owner to prove their property has not been **correctly assessed**.

Burt County Clerk
111 N. 13th ST., Ste. 8
PO Box 87
Tekamah, NE 68061
clerk@burtcountyne.gov

Prior to filing this protest, we ask that you discuss the valuation with a representative in the County Assessor's Office; this could very possibly eliminate the need for protest.

If after consultation with the Assessor's office, you still wish to file a protest, please read carefully, and follow instructions below and as well as those on the back of the Form 422:

1. Protests must be limited to **valuation** only; this is not and cannot be a protest of taxes.
2. **Reasons for change in value and the amount of the requested change must be explained on the form.*** (Note: The completion of each protest and the notice of the decision must meet requirements of §77-1502. "In a protest of valuation of real property, the assessed valuation of property is presumed to be correct unless the person protesting can rebut the presumption and show through introduction of competent evidence that the assessed value is incorrect by more than a mere difference of opinion.")
*ON THE FORM 422, YOU MUST COMPLETE **ALL** BOXES IN THE TOP ONE-THIRD PART, ENDING AT YOUR SIGNATURE LINE; **EXCEPT** THE FOLLOWING TWO (2) BOXES: (1) PROTEST NUMBER (2) FILED DATE. This required information can all be found on the valuation notice you received.

3. File **June 1st - June 30th** in the Burt County Clerk's office.

Early or late filings will cause the protest to become invalid.

SUBMISSIONS SHOULD INCLUDE (3) ITEMS: (1) THIS LETTER
(2) PROTEST FORM
(3) COPY OF THE VALUATION NOTICE YOU RECEIVED

Once filed, the County Board of Equalization will hold a hearing to review the protest and all information submitted. No decision will be rendered at the hearing, and you are not required to appear. However, should you have additional relative information you wish to convey to the board, other than what is submitted on the form, please indicate below.

☐ **YES, I would like an appointment;** I have additional relative information that I wish to present to the board. *(If YES is checked, you'll be notified as to the time & place of the hearing.)*

☐ **NO, I do not wish to appear.**

Signature: _____ Date: _____

At the hearing be sure to have all relevant information with you.

At this hearing, the board will listen to your testimony and will look over your document(s).

TESTIMONY NOT TO EXCEED FIVE MINUTES.

No decision will be rendered at the hearing.

The County Board of Equalization will render a decision on or before July 25th.