

PLEASE LEAVE THIS LETTER ATTACHED

Following is a list of instructions to assist you in filling in your property valuation protest.

Prior to filing this protest, we ask that you discuss the valuation with the office staff of the County Assessor’s office. This could possibly eliminate the need for filing a formal protest. If, after consultation with the County Assessor’s office, you still wish to file a protest, please read the following instructions.

1. Protests must be limited to valuation or equalization only; this is not and cannot be a protest of taxes.
2. All information **MUST** be filled out on the protest. Reasons for change in value and the amount of the requested change **MUST** be explained on the form.
3. In addition to these instructions, please read the instructions on the back of the Protest Form 422 and the “Supplemental Instructions”, form included with the protest form.
4. When filing an agland protest form, it has been requested to submit your current FSA records with the protest form.
5. This form must be filed with the County Clerk between June 1 and June 30. Early or late filings will cause the protest to be invalid.

We ask that you file early.

Once filed, the County Board of Equalization will hold a hearing to review the protest and all information submitted and render a decision at a later time. **You will be notified as to the time and date of your hearing. Due to scheduling restraints, we will allow only one scheduled appointment.** You are not required to attend this hearing. If you choose not to attend, your protest will be considered by the Board of Equalization with the information submitted on the form.

() Yes, I plan to attend.

() No, I do not plan to attend.

Signature	Date	Phone Number
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With filing a protest form, the Assessor’s office requests an appointment to physically inspect the property prior to the hearing (if possible). An appointment will be scheduled for an internal/external inspection. Please mark your answer and initial. If yes, please leave your phone number so that their office can schedule an appointment.

Will you allow a physical inspection of your property for the basis of the protest hearing?

() Yes () No

Phone Number	Initial
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Please leave this entire form intact. A copy will be sent to you after the Board has made its determination.

Supplemental Instructions for Property Valuation Protests

1. Complete the ENTIRE form
2. All parties appearing before the Saline County Board of Equalization will be sworn in prior to their testimony.
3. Issues to be discussed shall be relevant to the subject parcel's assessed value and/or equalization with like type properties.
4. All protests filed shall include relevant evidence to support the requested valuation. **THE "BURDEN OF PROOF" IS ON THE PARTY FILING THE PROTEST.** Failure to provide the legal description, stating reason(s) for the requested value change, and indicating a requested valuation, along with providing supporting evidence will be grounds for denial of the protest.
5. **All evidence presented by the protesting party is to be filed at the Saline County Clerk's office with the completed "Property Valuation Protest" form.**

Supporting evidence may include but is not limited to:

- a. A recent appraisal of the property by a real estate appraiser that is properly licensed in the State of Nebraska.
- b. Comparable "arms length" sales of similar properties that occurred during the current study period. (See 5b-1 and 5b-2) Include a copy of the property record card for each comparable sale submitted. A minimum of three (3) comparable sales are to be submitted.
 - 5b-1. Residential and Rural Residential properties study period: October 1 2023 thru September 30, 2025.
 - 5b-2. Commercial and Agricultural properties study period: October 1, 2022 through September 30, 2025.
- c. Physical characteristics of the property that differ from the Assessor's records.
- d. Photographs.
- e. Cost of construction for the total property, for additions to an existing improvement, or cost of repairs.
- f. Income, vacancy and expense data relating to the protest property.
- g. Copies of current leases or lease summaries.
- h. Assessment data of comparable properties.
- i. Data including maps showing different land use or soil types from the Farm Service Agency (farmland only).
- j. Other evidence, information or data that reflects the market value of your property.

Diann Nettifee
Saline County Clerk
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