

PLEASE LEAVE THIS PORTION ATTACHED TO THE PROTEST FORM

The County Board of Equalization will hold a hearing, review the protest and all information submitted. You will be notified as to the time and date of your hearing. At this time, you may submit additional information to the Board. *You are not required to attend this hearing.* If you do not wish to attend, your protest will still be considered with the information submitted. You will be notified at a later date of the Board's decision. If you indicate that you are not planning to appear and later changed your mind, please call the County Clerk's Office immediately.

() Yes, I plan to appear before the Board.

() No, I do not plan to appear.

Signature: _____

Date: _____

(Please cut on the dotted line)

RETAIN THIS PORTION FOR YOUR REFERENCE

Following are additional instructions to assist you in filing 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 very possibly eliminate the need for protest. If, after consultation with the Assessor's Office, you still wish to file a protest, please read the instructions on the back of the attached form and the suggestions listed below:

1. Protests must be limited to *valuation* only; this is not a protest of *taxes*.
2. Reasons for change in value and the amount of the requested change must be explained on the form. You may attach additional pages if necessary.

EXAMPLES OF INFORMATION YOU MAY USE TO SUPPORT YOUR PROTEST:

FOR AGRICULTURAL LAND: Agricultural land is valued using soil maps and determining land use (i.e. dry, irrigated, grassland, etc.) You will want to attach a current FSA map of your certified acres to your protest. The State mandates ag land to be 75% of market, but allows a range of 69% to 75%.

FOR ALL OTHER PROPERTIES: The Assessor's Office will be calling to make an appointment for an interior inspection prior to your protest hearing. No changes are made without an inspection. You may bring 3 comparable sales or a current market appraisal with you to your hearing, or any other information you deem pertinent to support the value you are requesting. The State mandates rural and residential homes, buildings, commercial/industrial and recreational properties and mobile homes to be at 100% of market, but allows a range of 92% to 100%.

Please keep in mind the following State Statute:

77-1506.01: "Whenever any owner of real or personal property applies to the County Board of Equalization for a reduction in the taxable value of such property, the owner shall be deemed to have waived notice of increase in the taxable value of such property which is found undervalued by the County Board of Equalization notwithstanding the provisions of any other statutes to the contrary."

**THE COUNTY BOARD OF EQUALIZATION HAS THE OBLIGATION TO RAISE, LOWER OR
RETAIN THE VALUATION TO OBTAIN EQUALIZATION.**