

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS

COUNTY-CITY BUILDING

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General Information

About the Preliminary Valuation Hearing

The Lancaster County Assessors Office Staff Appraisers will hear preliminary value appeals for each property requested by the owner. The purpose of the hearing is to allow the owner and/or their representative to provide information relating to the value of the property. Relevant information will also be provided to the owner by the Lancaster County Assessor/Register of Deeds Staff Appraisers.

Property owners have the responsibility to present relevant data as evidence why the preliminary value of the property should be changed. The Staff Appraiser will not conduct an appraisal of each property, but will consider the data and information presented by the property owner and/or representative as well the Assessor/Register of Deeds information. Examples of relevant data that the property owner/representative could use:

- Physical characteristics of the property.
- Market sales of similar properties in a similar area, or evidence of a recent "arms length" sale of your property including purchase agreement and closing statement.
- An appraisal of the property by a real estate appraiser licensed in Nebraska, if available.
- Cost of recent construction on the property that affects the value, or costs needed to update or change use as applicable.
- Soil data showing different land uses or soil types. (Farmland only)
- Any other evidence or data that reflects the market value of your property.
- Comparable properties. To verify comparable properties you can search the property addresses at <http://orion.lancaster.ne.gov/appraisal/publicaccess/>

After the hearing the Staff Appraiser may set up an inspection of the property if needed to verify data, and will review the data provided by all parties. The final value will be that of the Staff Appraiser.

IMPORTANT!

General reminders about your preliminary value appeal hearing

- To be considered as part of your appeal analysis, a copy of ALL documents presented should be supplied to the Staff Appraiser.
- The effective date of your property valuation is January 1, 2009.
- If your appeal is based on physical characteristics that are inside the property, the Staff Appraiser must be allowed to schedule an interior inspection to verify the data as presented at the Appeal hearing.
- If your appeal is based on equalization with other similar properties, you should provide the data relating to the other properties assessment level.

NOTIFICATION OF FINAL VALUATION

On June 1, 2009, the Lancaster County Assessor/Register of Deeds will send out notices of valuation for the 2009 year. This will be your official notice of the Assessed Value for your property.

Formal Property Valuation Protests

Property valuation protests must be filed by State Statute §77-1502(2) **in TRIPLICATE** in the Lancaster County Clerk's office, and may be filed from June 1 through June 30th of each year. Protest applications must be received in the County Clerk's office by 4:30 p.m. on June 30th, or postmarked by June 30th of each year. For more information on the filing of a formal BOE protest please contact the Lancaster County Clerks Office at (402)441-8724. Or visit their WEB site: <http://www.lincoln.ne.gov/cnty/clerk/prop.htm>