

Property Valuation Protests



Phone number: 402-441-8724

Fax number: 402-441-8728

Email: protest@lancaster.ne.gov

Website: <http://lancaster.ne.gov/clerk/>
(Keyword/Search: protest)

Dan Nolte, County Clerk

- **Why file a protest?**

Owners have the right to ensure their real property is correctly assessed. Filing a protest allows your property valuation to be further reviewed.

- **Is there a filing fee?**

There is no charge to file a protest.

- **When can I file a protest?**

Protests can be filed between June 1 and June 30. Forms must be postmarked on or before June 30. Protests received prior to June 1 or postmarked after June 30 cannot be accepted as timely filed. (Note: If June 30 falls on a Saturday, Sunday or legal holiday, the protest will be considered timely filed if submitted in person or postmarked on the next business day.)

- **How do I file a protest?**

Protests can be filed electronically at <http://lancaster.ne.gov/> (Keyword/Search: protest). Forms can also be obtained by contacting the Lancaster County Clerk's office at protest@lancaster.ne.gov or 402-441-8724.

- **What information should be included with the protest?**

Each protest must contain:

- ★ A written statement as to why the requested change should be made;
- ★ A description of the real property; and
- ★ A signature.

IMPORTANT!! Protest documents are public records and cannot be returned. Please redact sensitive information such as

birth dates, social security numbers and/or bank account numbers.

Additionally, any pertinent information that will assist in proving the valuation of your property was incorrectly assessed as of January 1 can also be included. Some examples are:

- ★ Recent appraisal (within 12 months)
- ★ Recent sales/purchase agreement
- ★ Recent sales information of comparable properties in your area, including addresses, sale dates, etc.
- ★ Photos of the property's condition
- ★ For income producing properties, provide income and expense information
- ★ For agricultural land, provide FSA maps or other records showing the number of certified agricultural acres
- ★

If protesting multiple properties, a separate form must be filed for each parcel.

- **Where do I file my protest?**

Protests can be mailed or delivered to the Lancaster County Clerk, 555 South 10th Street, Room 108, Lincoln, NE, 68508. Office hours are 7:30 a.m. to 4:30 p.m., Monday- Friday.

Protests can also be faxed to the County Clerk at 402-441-8728 or e-mailed to

protest@lancaster.ne.gov.

- **What happens after I file?**

Protest hearings are scheduled for those who would like to meet with an independent real estate

Protest hearings are scheduled for those who would like to meet with an independent real estate professional (known as a referee) to discuss a property.

Additional information can also be presented at this hearing. The referee will consider all testimony and documentation prior to making a value recommendation to the County Board of Equalization.

- **Who are the referees?**

Referees are independent real estate professionals who are experienced in Nebraska property appraisal.

- **Do I have to attend a hearing?**

The protest hearing can be waived if you feel the information you have submitted is sufficient.

A referee will still review all information related to your protest prior to making a recommendation.

- **Can I reschedule a hearing?**

Hearings can be rescheduled if dates and times remain. Please contact the County Clerk's office at 402-441-8724 as soon as possible to reschedule as there are a limited number of appointments available.

- **How long will my hearing last?**

Residential hearings typically take 10-15 minutes. Agricultural and commercial hearings can take 20-30 minutes or longer.

All hearings are audio recorded.

- **What happens after my hearing?**

In late July/early August, you will be notified in writing of the referee's recommended value.

Protest results can also be accessed online. Go to the Lancaster County Clerk's website at <http://lancaster.ne.gov/> (Keyword/Search: value).

In order to search your results, you will need to know your protest number and parcel ID number. You will also need a MyInterLinc account. MyInterLinc is the Lancaster County-City of Lincoln public login portal which can be accessed at <http://lancaster.ne.gov/>.

The Board of Equalization will take final action on or before August 10 on all property valuations which were protested. You will then receive written notice of your final valuation for the current year.

- **Can I appeal the County Board of Equalization's final valuation determination?**

An appeal can be filed with the Nebraska Tax Equalization and Review Commission (TERC). The fee to file a TERC appeal is \$25 per parcel.

Filing deadlines apply so be sure to contact TERC upon receiving your final value letter.

For more information on filing a TERC appeal, please call 402-471-2842 or go to <https://.terc.nebraska.gov/>

- **What other options exist to have my property's valuation reviewed**
Informal Hearings

The Lancaster County Assessor/Register of Deeds provides informal hearings between January 15 and March 1 of each year. These hearings provide an opportunity for real property owners to meet in person with the County Assessor's appraisal staff. During such meetings, staff will provide information on the basis for the property valuation contained in the notice of preliminary valuation posted on the County Assessor website at: <http://orion.lancaster.ne.gov/Appraisal/PublicAccess/> and accept any information the property owner provides relevant to the property value.

Informal hearings must be scheduled January 15 thru February 1.

Property owners may file online through the County Assessor's website or by contacting the Assessor's office at 402-441-7463 during the scheduling period (January 15 to February 1).

PENDING TERC APPEAL??

If you have a case pending at TERC from a previous year, any adjustment you might receive related to that appeal will not apply to the current year unless a new property protest and TERC appeal are filed.