

REAL PROPERTY VALUATION PROTESTS – BOARD OF EQUALIZATION (BOE)

This document is intended to explain the process of protesting a property valuation and provide a list of items/documents the property owner should consider submitting with their property valuation protest. Nothing in this document supersedes, alters, or otherwise changes any provisions of the Nebraska state statutes, tax code, regulations, rulings, or decisions. This document does not provide legal or tax advice.

Who can protest a property valuation?

Any real property owner who believes their property is assessed for more or less than its market value, and/or is assessed at a value more or less than similar properties, can submit a “property valuation protest” to the Douglas County Board of Equalization (BOE) during the **month of June**. If protesting more than one property, a protest must be filed for **each** property.

How do I protest my property’s value?

Starting the last week of May, property owners can access the property valuation protest form online at www.boardofequalization.org or at the following locations:

- Douglas County Clerk’s office (Room H08 on the Harney Level of the Omaha-Douglas Civic Center, 1819 Farnam St., 68183)
- Omaha Public Library branches

What documentation should I submit with the protest form?

Although the property valuation protest form is the only item required, protestors can also submit supporting documentation, which includes, but is not limited to:

- A copy of documentation that shows the property’s selling price if it was recently purchased (i.e. real estate closing statement).
- A copy of a recent professional appraisal – the entire report.
- Information on comparable properties assessed differently than the property owner’s property (the “Valuation Lookup” link at www.dcassessor.org is a helpful resource).
- Recent sales data on comparable properties. (For valuation or sales comparisons, a comparable property is one with similar characteristics located in the same subdivision or market area.)
- Any incorrect information on www.dcassessor.org regarding the property. The protestor should ensure the County Assessor/Register of Deeds’ (Assessor/ROD) online record does not have incorrect information on the property, such as the wrong number of rooms or square footage. The protestor should also contact the Assessor/ROD’s office about discrepancies online.
- Provide pictures of the property. Show any damage to the property or any part of the property that is not in good condition. If trying to prove the property is in good condition, provide photos that will show that. (It’s best to get a close-up photo of the specific area and also take a picture with a wider angle of the area.)
- For commercial properties, include documentation with income and expense information.

How do I submit the protest form and any supporting documents?

- Before submitting a protest, protestors need to be sure to provide all of the information the protest form asks for. The form will ask whether the protestor wants to meet with a referee who will be reviewing the protest. **Meeting with a referee is optional; it is not required.**

- The protest form and supporting documentation can be submitted:
 - By mail (**must be postmarked by June 30th**) to the following address:

Douglas County Board of Equalization
1819 Farnam Street
Omaha, NE 68183
 - In-person to the Douglas County Clerk's office in Room H08 of the Omaha-Douglas Civic Center (1819 Farnam St., Omaha, NE 68183). **Hand-delivered deadline is 5:00 p.m. on June 30th.**
 - Online through www.boardofequalization.org. **Deadline is 11:59 p.m. on June 28th.**

What happens after I submit my protest?

- All protests are reviewed by a referee and a referee coordinator. These individuals are licensed or certified real estate appraisers who do not work for the Assessor/ROD, but are hired by Douglas County to review the protests and provide the BOE an independent recommendation of the property's value for each protest.
- Once a protest is received, the Assessor/ROD's office is notified of the protest. The Assessor/ROD's office will then provide documentation to a referee explaining how they arrived at the property's value. This documentation will be available on www.boardofequalization.org after the property owner's protest has been checked-in by the BOE clerical staff.
- If a meeting with a referee was requested on the protest form, the BOE will contact the protestor to schedule an appointment. At this appointment, the protestor may bring supporting documentation that was not included in the filed protest. (Submitting additional documentation after the protest has been filed is only allowed at a scheduled meeting with a referee.)
- After reviewing all of the documentation provided to her/him, the referee will recommend one of the following actions: dismiss the protest or change the property's value. While very unlikely, it's possible a referee or referee coordinator could make a change in the opposite direction of what the protestor is asking for (i.e. recommends an increase in value, instead of a decrease).
- After the referee has made his/her recommendation, the protest and documentation is then reviewed by a referee coordinator. A referee coordinator has the ability to override a referee's recommendation. If the referee coordinator's recommendation is different from the referee's, the referee coordinator's recommendation is the one submitted to the BOE.
- The BOE, which is made up of the Douglas County Board of Commissioners, will vote on whether or not to approve the referee/referee coordinator recommendations by August 10th.
- The property owner will receive a "Notification of Board Action" in the mail within a week of the vote. These notifications will also be available online at www.boardofequalization.org.
- If the property owner is unhappy with the decision from the BOE, the next step would be to file an appeal with Tax Equalization and Review Commission (TERC). This appeal will need to be postmarked by September 11th or TERC will not accept it. Appeals to TERC require a \$25 filing fee (made payable to TERC). More info can be found at www.terc.ne.gov.

What other information should I know about the protesting process?

- After your protest has been filed, you should receive a confirmation postcard from the BOE stating that your protest has been received.

- These property valuation protests are public record, so any documentation provided to the BOE becomes **public record**.
- The Douglas County Clerk's office is the official record-keeper for the BOE and does not have the authority to implement changes in property values.
- Protested property is not guaranteed a change in valuation if a property owner submits a protest and supporting documents.
- For property owners without internet access, public computers are available for protest use only at the BOE's office location starting June 1, 2017.

The information in this letter is current as of March 29, 2017. If you have any questions at all, feel free to contact me. In addition to contacting the County Clerk's office, property owners can also call (402) 444-6510 for information on the BOE.

Thank you.

Dan Esch

Douglas County Clerk

(402) 444-6767

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