2024 PROPERTY VALUATION PROTESTS
PLEASE RETURN THIS FORM AND ALL SUPPORTING DOCUMENTATION WITH YOUR PROTEST TO THE CASS COUNTY CLERK BY JUNE 30th

Gerri Draper, Cass County Clerk – 346 Main Street-Rm 202, Plattsmouth, NE 68048
Courthouse Business Hours 8:00am – 12:00pm and 1:00pm – 4:30pm

NOTE: The County Clerk's Office can only assist with the scheduling of protest hearings

WE RECOMMEND REVIEWING YOUR PROPERTY VALUATION INFORMATION ONLINE AT WWW.CASSNE.ORG (Assessors Tab), if you have questions regarding your valuation please contact the Assessor's Office at 402-296-9310.

Property Valuation Protests must be filed between June 1 and June 30 - COMPLETED FORM(S) **MUST BE POSTMARKED AND RECEIVED BY THE COUNTY CLERK NO LATER THAN JUNE 30th** - If protesting more than one parcel, a protest form must be filed for each parcel.

HOW TO FILE - Complete this form along with the property valuation protest form 422 and return both to:

- **MAIL TO:** Gerri Draper-Cass County Clerk, 346 Main Street-RM 202, Plattsmouth, NE 68048 *(NO EMAIL OR FAXED FORMS WILL BE ACCEPTED)*
- **DROP BOX:** Placed sealed envelopes labeled ATTN: Cass County Clerk- Property Valuation Protest in the drop box located on the west side of the Courthouse 346 Main Street, Plattsmouth, NE 68048.

HOW TO COMPLETE THE FORM 422 (Instructions can be found on the back side of your Form 422) **PLEASE NOTE THE REQUIRED FIELDS:** Name and Address of Person Filing Protest; Protested Valuation; Requested Valuation; Real Property Description; Reasons for Requested Valuation Change; Signatures & Date **If the protest is being filed on behalf of the property owner, the owner's authorization must be provided with the protest.*

All documents supporting your request for valuation change MUST be attached to your protest(s) (no CD's or other computer devices will be accepted) when filed with the County Clerk. Supporting documents will not be returned. *It is the responsibility of the protester to ensure forms are legible and signed where indicated when completed.*

PROTEST HEARINGS ARE SCHEDULED FOR JULY 1st and JULY 2nd (Attendance Optional): The Cass County Board of Equalization, in its capacity as the Board, has hired a real estate professional as Referee to assist the Board in examining all protests. A hearing will be set for each property being protested - whether the protester wishes to attend or not, subject to scheduling and policies of the Board. If a hearing is waived, or protester is not available, consideration of a protest will be given based on the written documentation submitted with the protest filed. Relevant information will also be provided to the Referee by the Assessor's office. Protesters have the responsibility of presenting relevant evidence as to why the assessed value of the protested property should be adjusted. It is not the responsibility of the Referee to appraise each property, but rather to consider the information presented by the protester and the County and make a recommendation to the Board. ***Therefore, it is important that the protester provide relevant information that supports the requested valuation.***

Due to volume of protests, once an appointment is scheduled, it cannot be rescheduled. Once an appointment is waived, it cannot be undone. All protests are reviewed, regardless if there is an appointment.

Referee Recommendation(s) will be presented to the Board of Equalization (BOE) for their formal action - no later than July 25th. The County Clerk will notify the protester of the action taken by the Board. Appeals may be taken to the Tax Equalization and Review Commission (TERC) on or after July 26 and on or before August 24. For more TERC information, go to https://terc.nebraska.gov/ or call (402) 471-2842.

PLEASE SELECT ONE: ___ I will attend the hearing ___ I will **not** attend the hearing

Property Owner Signature: _____ Date: _____

Printed Name of owner: _____ Phone: _____

Email: | | | | | | | | | | | | | | | | | | | | | |

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