



## Scotts Bluff County Commissioners

Administration Building  
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Gering, Nebraska 69341-2487

(308) 436-6600

### PROPERTY VALUATION PROTEST 2024

#### **PLEASE READ COMPLETELY**

Currently, Scotts Bluff County has over \$3,400,000,000 worth of property. The County Assessor and staff are charged with valuing property as close to market value as possible. It is the County Commissioners duty, acting as the Board of Equalization, to be an impartial third party and decide if the Assessor's Office was correct in their calculation of the property based on the market value.

Here are some things you should be aware of concerning the Property Value Protest process:

1. The assessed value should reflect an accurate value of the property.
  - For residential properties that value is 92% to 100% of market value for the dates 10/1/2021 to 9/30/2023.
  - For commercial properties that value is 92% to 100% of market value for the dates 10/1/2020 to 9/30/2023.
  - For agricultural land that value is 69% to 75% of market value for the dates 10/1/2020 and 9/30/2023.
2. If a protest is filed, it is the property owner's responsibility to prove the error in valuation. There are generally three items that may be considered:
  - a. Providing a recent certified appraisal (the Board may require a third-party appraisal).
  - b. Proof of a recent sale of the subject property, generally within the last 24 months.
  - c. Comparison to similar properties. **These comparisons MUST accompany your protest form.**
3. If a protest is filed, the property is re-evaluated, and the valuation could be raised or lowered to achieve equalization.
4. Terms can mean different things to the Assessor's Office. For example, "*improvements*" is a term used in the Assessor's Office to refer to any structure on a piece of land. Likewise, a "*neighborhood*" is an area of like properties gathered together to determine a market value.
5. If a valuation changed by a large amount, it may mean that the property has been over/under valued for several years.
6. **Stating that taxes are too high does not constitute a reason to protest.**
7. Valuation protests will be heard by the Board of Equalization together, not individually, and without a referee.

8. Each parcel being protested needs to be protested on a separate form.
9. Protestors will have approximately fifteen (15) minutes to state their case.
10. Please remember that this process sets the value of the property. Taxes are a result of what is spent by schools, cities, colleges, fire districts, paving districts, cemetery districts, etc.
- 11. If the protest form is not filled out correctly, not signed, or is otherwise in error, the protest may not be considered. Please check with the Assessor's Office to be sure the form is filled out in completion.**
12. Protest hearing dates have been set to begin July 8, 2024. Protestors will be given a time and date after the protests are filed with the County Clerk's Office.