



Office of the
COUNTY ASSESSOR

County of Scotts Bluff
1825 10th Street
Gering, Nebraska 69341
assessor@scottsbuffcountyne.gov
Office: 308-436-6627
FAX: 308-436-6699

**Planning for 2025 Protest Hearings
2/18/25**

- Form 422 vs. 422A
 - See attached forms
 - Discuss pros and cons
- Field reviews will be offered to all applicants
 - The board should take this into consideration if the taxpayers declined a review, then disputes quality, condition or another element of their improvements in a hearing.
- Prepare an information sheet that will be handed out when protests are filed and at check in for the hearing.
 - The information sheet will contain the following:
 - Protest process
 - Assessed value to Market value by property class
 - How values are set
 - Q&A
- Setup check in desk outside of Commissioner's room
- Schedule some hearings for June
 - State allows for hearings to start once applications are received
 - Awareness of Oregon Trail Days July 10-13
- Overtime – the 2025 OT budget was significantly cut by the board. Options:
 - Schedule hearings between 8:00 AM and 4:30 PM M-F
 - Determine if the overall Assessor budget will allow absorption of OT
 - Get additional funding from General Fund
- The Assessor, Mapping and Clerk offices must be represented in all hearings
- Set time limit for taxpayers to present case and adhere to it

- No profane language or yelling will be tolerated
- Do not set hearings for protest where forms are not completed properly and send letters to taxpayers
 - This is covered by state statute
- No time for parcel combinations in hearing
 - Discuss alternatives
- Agree to consistent language and process during protests
 - Do not use the term “Relief”.
 - Valuations are only considered for the current year. Prior years play no part in the current year hearing. Every year stands alone.
 - Hearings must be serious and professional with quick decisions
 - Examples – Mitchell Golf Course, Boat Club
 - No drama or emotion
 - No shaking your head
 - No rolling eyes
 - Not running for reelection
 - Decisions made on an equalization basis not emotions, taxpayer finances, illness, friends, family, business associates
 - BOE members should recuse themselves in case of conflict
 - Burden of proof of overvaluation rests upon the taxpayer
- Field Reviews during hearings
 - Must be kept to a minimum
- Meals – It is expensive and time consuming to plan meals
 - Open to ideas
 - Continue the same
 - Brown bag
 - Coffee, water, sodas provided
- Board of Equalization Responsibilities
 - See Attached – Chapter 77 Article 15
- Assessor office Responsibilities
 - Review protest applications as received
 - Enter data into Beacon and scan documents
 - Resolve issues in lieu of a hearing if possible
 - Conduct field reviews prior to hearing where needed
 - Look for parcel combination solutions prior to hearing
 - See Attached - Chapter 77 Article 15