



*Scotts Bluff County Commissioners*

Administration Building  
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**PROPERTY VALUATION PROTEST 2026**  
**PLEASE READ COMPLETELY**

Currently, Scotts Bluff County has over \$4,000,000,000 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 items you should be aware of concerning the Property Value Protest process:

1. State Revenue and Taxation Statutes that apply to property valuation and valuation protests are found in Chapter 77. Below is a link for your convenience:

[https://revenue.nebraska.gov/sites/default/files/doc/pad/legal/Statutes\\_Chapter\\_77.pdf](https://revenue.nebraska.gov/sites/default/files/doc/pad/legal/Statutes_Chapter_77.pdf)

2. The current assessed value should reflect an accurate value of the property.
  - For **residential** properties, State statute requires valuation from 92% to 100% of actual or market value. A sales study for the dates 10/1/2023 to 9/30/2025 was used to determine actual or fair market value. **The level of value for 2026 is 94% of actual or fair market value.** This percentage applies to the neighborhood or valuation group as a whole; individual properties may vary.
  - For **commercial** properties, State statute requires valuation from 92% to 100% of actual or market value. A sales study for the dates of 10/1/2022 to 9/30/2025 was used to determine actual or fair market value. **The level of value for 2026 is 92% of actual or fair market value.** This percentage applies to the neighborhood or valuation group as a whole; individual properties may vary.
  - For **agricultural** land, State statute requires valuation from 69% to 75% of actual or market value. A sales study for the dates 10/1/2022 to 9/30/2025 was used to determine actual or fair market value. **The level of value for 2026 is 71% of**

**actual or fair market value.** This percentage applies to the neighborhood or valuation group as a whole; individual properties may vary.

3. Building permits and field reviews of property are used to determine the unique components of your structures (i.e., quality, condition, number of fixtures, square footage, roofing materials, siding, etc.). State statute requires the County Assessor to also use the referenced sales studies to determine actual or fair market value. These factors are all considered when setting values.
4. Protest hearing dates may begin as early as June 1, 2026 and continue through July 25, 2026. Protestors will be given a hearing time and date after the protests are filed with the County Clerk's Office.
5. The Board of Equalization will hear valuation protests. Attendees will include: 1) at least three Board members, 2) representation from the County Assessor's office, and 3) representation from the County Clerk's office.
6. Profane language or yelling will not be tolerated in the Assessor's office or in hearings with the Board of Equalization. We expect all parties involved to be professional and respectful of others.
7. **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 correctly.**
8. Each parcel being protested needs to be protested on a separate form. Forms are available online, in the County Assessor's office, and in the County Clerk's office.
9. The protest shall also indicate whether the person signing the protest is an owner of the property or a person authorized to protest on behalf of the owner. If the person signing the protest is a person authorized to protest on behalf of the owner, such person shall provide the authorization with the protest.
10. Please be brief during your hearing. Hearings are scheduled back-to-back, and we want to be respectful of everyone's time.
11. Topics other than your valuation protest and supporting documentation will not be discussed during your hearing. If you have other business with the Board of Commissioners or the Assessor, please attend an upcoming board meeting or make an appointment with the Assessor's office.
12. If a protest is filed, it is the property owner's responsibility to prove an error in valuation. There are generally three items that **may** be considered by the Board of Equalization:
  - a. A certified appraisal not older than 1 year. Land only appraisals will not be accepted as land is rigorously equalized by valuation groups and sales studies.
  - b. Proof of a recent sale of subject property (not land only), generally within the last 1 year.
  - c. Comparison to similar properties or market analysis by a licensed real estate agent. **These comparisons should accompany your protest form.** Documents presented at the hearing will not be considered. Please understand, it is too time-consuming to review multiple comparable properties during a hearing when they should have been provided in advance. **It is not the duty of the**

**Board of Equalization or the County Assessor to find comparable properties for you.**

- 13. Stating that taxes are too high does not constitute a reason to protest.**
14. The condition of your (or your neighbor's) yard, landscaping, trees, parked vehicles, trash, etc. is not considered in the valuation process.
15. When you file a protest, the Assessor's office will offer a field review of the structures on your property. You may decline the offer, however if you decline, it will be considered at your protest hearing. In short, if you believe there is a problem with quality, condition, or other components, it may be in your best interest to have the Assessor's office conduct a review prior to your hearing.
16. Prior to and during your hearing the property valuation is analyzed, and the valuation could be raised or lowered to achieve equalization. It is important that supporting documentation for the protest is provided at the time you file the protest.
17. 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*" or "*valuation group*" is an area of like properties gathered together to determine a market value.
- 18. Please remember that setting property values is only the first step in the taxation process. The political subdivisions in your tax district will create budgets and set levies to accommodate their budget needs. Taxes are a result of what is spent by schools, cities, fire districts, paving districts, cemetery districts, the county, etc. The County Assessor' Office is only responsible for the proper valuation of the property.**
19. Supporting documentation should be presented when filing a protest. If you provide supporting documentation later, it must be received at least 5 business days prior to your scheduled hearing.