

# **THE NEBRASKA TAXPAYERS FOR FREEDOM**



**PROPERTY VALUATION  
APPEAL PRESENTATION  
JUNE, 2022**

# • Turning Meetings into Taking Actions



## How to File a Property Valuation Protest

- **Note important deadlines.**

- **Get Informed, Visit Web Links**

—  
**Douglas County  
Clerk/Comptroller:**

<https://www.douglascountyclerk.org>

. **Scroll down to bottom to Board of Equalization and proceed.**

— **Nebraska Dept. of Revenue.**

<https://revenue.nebraska.gov/about/frequently-asked-questions/>

**Also. . .**

- If you have **questions** or **need technical assistance** completing your protest form, call 402-444-6510 between May 26 and June 30.

- The **BOE office** is located on the Farnam Street level of the Omaha-Douglas Civic Center at 1819 Farnam Street.

- **Office hours** from 8:00 a.m. to 4:30 p.m. Monday through Friday.

# Where to go for information:



- County Assessor's webpage: [www.dccassessor.org](http://www.dccassessor.org)
- County Board of Equalization webpage\*: [www.boardofequalization.org](http://www.boardofequalization.org)
- Douglas County Clerk. [www.douglascountyclerk.org](http://www.douglascountyclerk.org).
- Omaha Area Board of Realtors – MLS Info: <http://www.omaharealtors.com/>
- Neighborhood Maps can be obtained at City Planning Dept.
- Tax Equalization & Review Commission (Appeal process): <https://terc.nebraska.gov/>
- **Appraisers**
- **Home Inspectors**
- **Financial Advisors**
- \* **very important**

# Show one of two arguments or both if applicable

## 1. Equalization

Argue with evidence that property is assessed higher than comparable properties in your neighborhood.

## 2. Valuation

Evidence that property could not be sold for the assessed value assigned to it by the County Assessor.

# ASSESSOR VALUATION CRITERIA

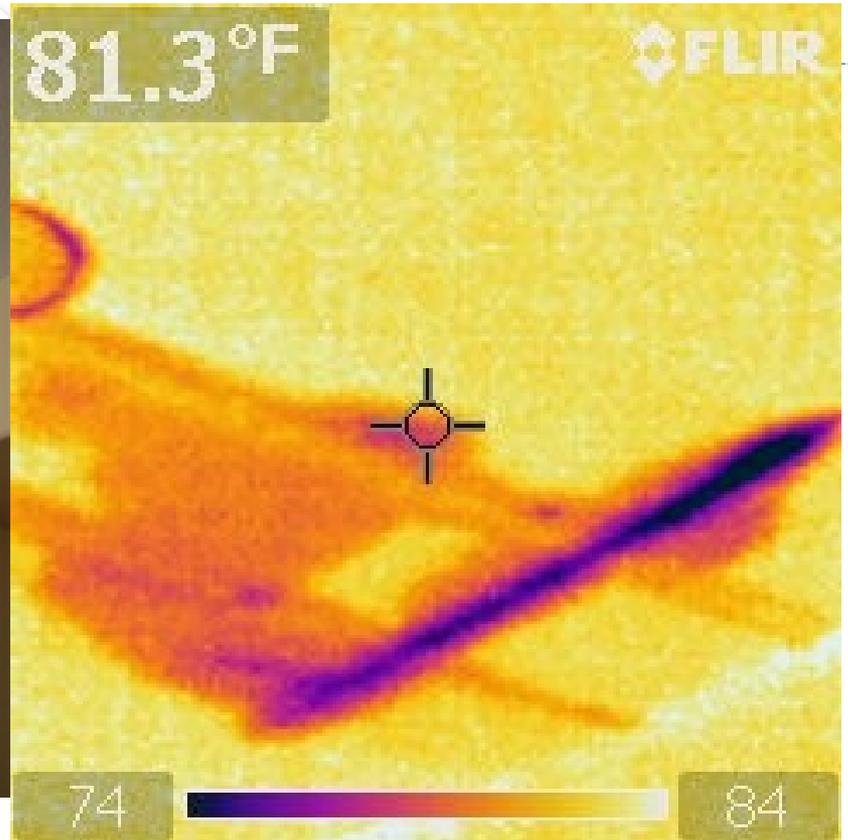


- Uses only accurate & valid recorded sales prices, e.g., not sales between family members.
- Uses market areas to compare home sales to more concisely tag sales, follow market trends, and compare similar properties. ???
- Physical condition of a property.
- Style of house.
- Improvements, renovations.
- Neighborhood conditions.



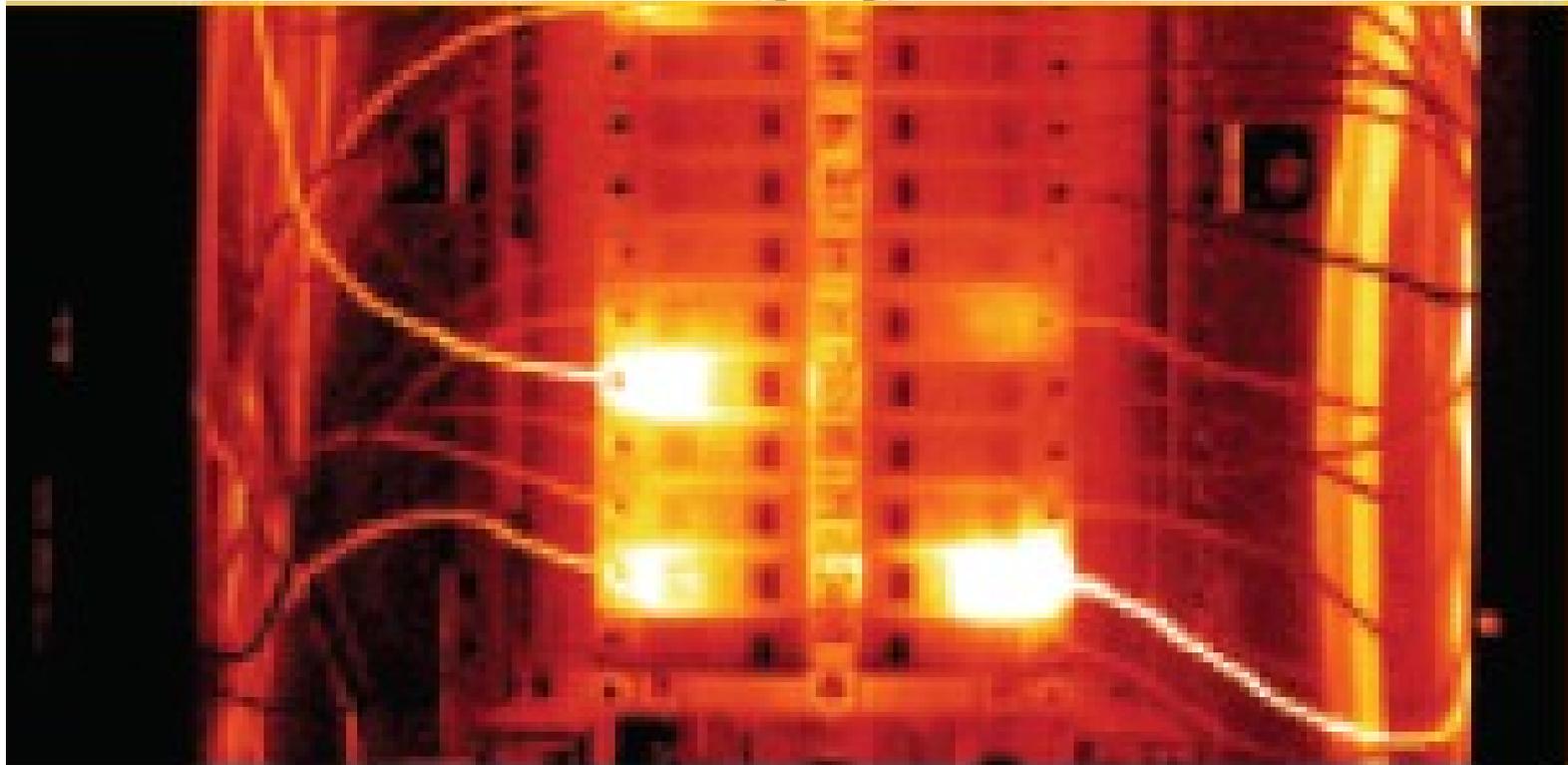


# Home Inspection – Infrared Images



**Ceiling Leak:** First picture shows small brown line.  
Infrared shows the true extent of the water leak from upstairs shower.

# Home Inspection – Infrared Images



## Circuit Breaker Problems

**Circuit breaker overheating**

# Broken driveway



# Sinking or Cracked Foundation



# ABANDONED PROPERTIES



# WATER DAMAGE





# Two Supplemental Forms

Parcel Number: \_\_\_\_\_

## Supplemental Information for Residential or Agricultural Property Protests

This form is provided as a courtesy to assist you in providing the information needed for an accurate review by the referee.

Please print out this form, then complete and **submit with your protest.**

**Please note: Nebraska state law requires that you submit 3 copies of all information.**

1. If the property was recently purchased, please attach **3 copies** of the closing statement.
2. If you have had a professional appraisal of your property, please attach **3 copies** for review.
3. If you believe condition is a factor in determining your valuation, please include **3 copies** of photos, repair estimates, etc.
4. If your protest is based on size discrepancy, do you agree to have an inspector of your premises by Board of Equalization-hired appraiser/inspector? Yes \_\_\_\_\_ No \_\_\_\_\_
5. May we contact you via e-mail, if necessary? E-mail address: \_\_\_\_\_

### Comparable Properties

Address	Style (Similar to Yours)	Year Built	Size of Home (Sq Ft.) (Above Grade)	Garage(s)	Assessed Valuation

\*Your property information should be entered on the first line.

Additional information:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### Farm Lands Only:

Is the above described property currently in Greenbelt? Yes \_\_\_\_\_ No \_\_\_\_\_

1. If you believe total assessed acreage or ground use acreages are incorrect, please include **3 copies** of a **current** ASCS aerial map explaining any discrepancy.
2. If buildings have been removed from your farm inventory, please state which buildings have been removed.

Parcel Number: \_\_\_\_\_

## Supplemental Information for Commercial/Multi-Family/Industrial Property Value Protests

This form is provided as a courtesy to assist you in providing information for your property valuation review.

**Please mark the box which you feel best describes your property:**

- Multi-Family     Retail     Office     Industrial     Other Commercial

**The following, if available, would be helpful in reviewing your property valuation protest:**

1. If the property was recently purchased, please attach 3 copies of the closing statement.
2. If you have had an appraisal of your property within the last two years, please attach 3 copies for review.
3. If you believe condition is a factor in determining your valuation, please include 3 copies each of photos, repair estimates, etc. Please write the parcel number on each photo.
4. If your property is leased, provide 3 copies of a current rent roll and the last two years of operating income and expenses. *Note: If your property is an income-producing property (i.e., leased office building, shopping center, apartments, etc.) this information is critical in being able to properly review your valuation protest.*
5. If your protest is based on size discrepancy, would you agree to have an inspection of your premises by a Board of Equalization-hired appraiser/inspector? Yes \_\_\_\_\_ No \_\_\_\_\_
6. If your protest is based on the argument that your property is not equalized, based on a comparison to similar properties, it will be necessary to provide details of the properties you would like considered, and describe how you feel your property is not equal (comparison/contrast) to them.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
7. If there are additional comments or surrounding issues you feel are necessary for your valuation protest please provide as much detail as possible. (Attach separate sheets as necessary).  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
8. May we contact you via e-mail, if needed? E-mail address: \_\_\_\_\_

**Please note: Nebraska State Law requires that you submit 3 copies of all information.**

## Prepare Four Copies

- Prepare **4 copies of all your materials, 3** for the BOE & 1 for your records:
- The protest form signed & dated for each parcel.
- Residential/agricultural or commercial Supplemental Information forms.
- Supporting documentation.
- Photographs (with address on back) & Repair Estimates.
- You can ask to review your file.
- Print the **parcel number** of your property on each page of documentation submitted. The parcel # found on the Assessor Notice or in the [Valuation Lookup section](#) of the County Assessor's Web site.
- **Note:** All documentation provided to the BOE as evidence becomes **public record**. This includes photographs, which then become the property of Douglas County.

1. Protest Form(s) available in May.
2. Supplemental Forms
3. Your Analysis if making an Equalization Argument
4. Your Evidence if making a Market Value Argument
5. Income from property statement
6. Incorrect assessor information.
7. Appraisal from Appraiser and/or
8. CMA – (Comparative Market Analysis) from realtor and/or
9. Home Inspection from Inspector
10. Photo / Problem pages with cost estimates from contractors
11. Neighborhood Issues Analysis

## FILE YOUR PROTEST

- Your property valuation protest must be filed between **June 1 and June 30**, as required by state law. **No exceptions.**
  - You may **mail your protest** to: Douglas County Board of Equalization 1819 Farnam St. Rm HO8 Omaha, NE. 68183.
  - You may also **hand-deliver your protest** to the Board of Equalization at the above address between 8:00 a.m. and 4:30 p.m. Monday through Friday. The office is located on the Farnam Street level of the Omaha-Douglas Civic Center. Hand delivery / online delivery before 5 PM, June 30. BOE can email you protest forms. Call 402-444-6510.
  - You must file a protest form for each property.
- Be truthful & honest
  - Be specific
  - Don't misrepresent
  - Lead w/your highest cards first, "biggest problems" or your best evidence
  - File your info quickly, so appraiser has time to review it.
  - Assessment deemed correct, unless you produce contrary evidence. You are guilty until proved innocent.

# YOUR HEARING



- You can request an appointment with a referee done over the phone or in person.
- Residential and commercial appraisers serve as referees.
- They can lower or increase your valuation.
- They can request to examine the exterior of your home or business.
- They can uphold the county assessor valuation.
- They make recommendations to the BOE after reviewing an appeal.
- The BOE can approve the assessor valuation or set a different amount.
- You can see assessor's documentation within 7 days after filing protest.

# What to expect next



- Challengers by August 18 will receive a mailed notice of the final assessment decision.
- You may obtain a copy of the entire protest report from the Douglas County Clerk, 1819 Farnam Street, or call 402-444-6154.
- If dissatisfied with decision, you may appeal to the Tax Equalization Review Commission (Terrible TERC) in Lincoln.

# Why We Need Valuation Reform



- ❑ **TRENDS RELATED TO OUR AGING POPULATION AND WORKING PEOPLE LEAVING OUR STATE BECAUSE OF HIGH PROPERTY VALUATIONS/TAXES.**
- ❑ **WE ARE FAR BEHIND OTHER STATES IN VALUATION CRITERIA.**
- ❑ **OUR STATE IS NOT COMPETITIVE FOR BUSINESS.**

## FREQUENTLY ASKED QUESTIONS

Q: Is this Tax Evasion?

A: No, it's tax relief.

Q: Can my Valuation be raised?

A: Yes, that is a risk.

Q: Can I submit more info to the TERC?

A: Yes.

Q: What might lower market value?

A: Aesthetic or functional obsolescence, crime, construction, damage, foreclosed homes, short-sale home nearby, etc.



## **Biggest Myth:**

### **“I’m all alone & powerless”**

- “Dealing with Property Taxes and your Property Valuation is your individual and collective responsibility just like Voting”
- “The government is to operate for the people ... but must also be managed by the people”
- “All the power that the government has originated from the people and all the powers not expressly granted to it by the people are retained by the people.”

- Get together with your neighbors & neighborhood association
- Share resources
- Host an association meeting
- Call & write to your County Board Commissioner as a private citizen & as a group
- Contact the media
- Use professionals for advice
- Tell officials that you vote in elections!

# TAKE ACTION NOW



To learn more about how YOU can help bring about comprehensive property valuation and property tax reform, contact:

Nebraska Taxpayers for Freedom

Email: [netaxpayers@gmail.com](mailto:netaxpayers@gmail.com)

Call: 402-551-0921.

# THE TERRIBLE TERC



- If you disagree with the BOE determination, you can file an appeal with the Tax Equalization Review Commission on or before Sept. 9, 2022 for Douglas & Lancaster Counties, an August date in other counties.
- You may call the Douglas Co. Clerk office at 402-444-6510 for a form and a copy of your protest report or access the TERC website at <https://terc.nebraska.gov>.
- A filing fee of \$40-\$85 included with each mailed appeal.
- Follow the instructions on the appeal form carefully.
- Include all documents from your BOE appeal.
- Legal counsel may appeal on behalf of a client. Your lawyer may accompany you to the hearing.
- Appraiser witnesses must appear in person.
- The commission hearing will be in the following calendar year.