

Keith County Board of Commissioners

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PROPERTY VALUATION PROTESTS 2020 PLEASE READ COMPLETELY

There is approximately \$1.6 billion worth of property in Keith County. The Assessor and staff are responsible for determining the mass appraisal value for every parcel of real property in the county. Property owners who do not agree with the County Assessor's opinion of value may file a protest with the County Board of Equalization. It is the County Commissioners' duty (as a Board of Equalization) to act as an impartial third party. They must fairly and impartially equalize the valuation of all real property in the county, so that all real property is assessed uniformly and proportionately.

You should be aware of some significant issues concerning this process:

1. The assessed value should reflect the market value of the property. All residential real property shall be valued at 100% of market value between the dates of 10/1/2017 to 9/30/2019. All commercial real property shall be valued at 100% of market value between the dates of 10/1/2016 to 9/30/2019. All agricultural land and horticultural land, shall be valued at 75% of market value between the dates of 10/01/2016 to 09/30/2019 for Agricultural. These dates reflect the sales study period to determine the level of value for the current Assessment Year of 2020.
2. Protest hearing dates will be set between June 1 and July 24, 2020. Protestors will be given a time and date for a hearing when the protests are presented to the County Clerk's office. Dates for hearings **will not** be changed.
3. To file a protest, Property Valuation Protest form 422, from the State of Nebraska, Department of Revenue, can be filed with the Clerk's office from June 1 to June 30, 2020.
4. Failure to adequately fill out the protest form may result in a dismissal. The Protest form should have all boxes filled out such as: name, parcel number, previous values, requested values, legal information, reason and supporting evidence, and signature.
 - a. Supporting evidence must be submitted no later than 5 business days prior to protest hearing date. Supporting evidence may include: a current certified appraisal or any information proving the Assessor's value is incorrect.
 - b. Please Read the instructions on the protest form.
5. If a protest is filed, the property may be reviewed again and the valuation could be raised or lowered to achieve equalization.



6. Terminology may mean one thing to you and another to the Assessor's office. For example, "improvements" to the Assessor's office is any structure on a piece of land, "neighborhood" is an area of like properties grouped together to determine a market.
7. Simply stating that taxes are too high does not constitute proof of evidence. Please remember that this process simply sets the VALUE of the property. The TAXES are a result of what is spent by schools, cities, colleges, fire districts, paving districts, cemetery districts, etc.
8. Only evidence presented for the current protest will be accepted during the hearing. Evidence from another protest cannot be presented unless the current protestor presents it.
9. If you have questions regarding your change of value notice please contact the Assessor's office and make an appointment to review your property. The Assessor's office is opened to appointments only due to COVID-19. Please call 308-284-8040 or send an e-mail to assessor@keithcountyne.gov.
10. Property owners requesting a review or interior inspection need to call the Assessor's office to schedule an appointment. Interior inspections need to be scheduled no later than 5 business days prior to the protest hearing date. Personal Protection Equipment (PPE) and social distancing guidelines will need to be used during the inspection. Health questions may be asked, and all individuals, including assessment office employees will need to wear masks at the time of the inspection.
11. After an interior inspection, if the property owner and the County Assessor agree on the new value, a Protest Agreement Form can be filed along with the Protest form. This form waives their right to have a hearing before the Keith County Board of Equalization. All agreements will be heard together at a later date.
12. Valuation protests will be heard by all Keith County Commissioners as a group, not individually.
13. Protestors will be allowed approximately five minutes to state their case and then the Assessor will be allowed five minutes to explain the reason for the valuation change.
14. Due to Covid-19, Personal Protection Equipment (PPE) and social distancing guidelines will be used for the protest hearing. Protest hearings will allow no more than two property owners in the hearing at one time. Only current protestors will be allowed in the hearing at a time.
15. Any new evidence that was not submitted prior to the hearing may cause the determination to be tabled to a later date, in order to allow ample time to be reviewed by the County Assessor and the County Board of Equalization.
16. **Please remember both the County Assessor's Office and the County Clerk's Office are doing their jobs according to statute. They expect to maintain a professional atmosphere for both the hearings and during any interaction with their offices. Please act accordingly. Any property owner showing aggressive behavior or using profanity will be asked to leave or will be removed from the Keith County Court House.**

For More Information about Property Valuation Protests go to

https://revenue.nebraska.gov/files/doc/pad/info/Real_Property_Valuation_Protest_Info_Guide.pdf

Keith County Board of Equalization