

## STATEMENT OF POLICES AND PROCEDURES FOR 2020 REAL ESTATE TAX VALUATION PROTESTS WHEN FILED BY USE OF E-MAIL OR DROP BOX DELIVERY

The following is a statement of policies and procedures to be taken by the Buffalo County Board of Equalization for the 2020 tax year filings of tax valuation protests involving real estate. This process will not apply to personal property valuation issues. The following is not an exhaustive list of potential questions or an absolute statement of final decisions of the Buffalo County Board of Equalization (BOE). The following is issued as a guidance to the public. It does not provide legal advice. Hopefully, the following questions will provide a statement of policy as to how Buffalo County intends to allow e-mail delivery or drop box delivery for the filing of real estate tax valuations protests for this county:

### What is the deadline for filing a real estate tax protest?

The deadline to file a 2020 Real Property Valuation Protest is June 30, 2020.

### Can I use a facsimile to file the protest?

No. Faxes will not be accepted.

### Where can I find my parcel number?

The parcel number can be found on the Assessor's yellow post card value statement. You can also find it on the Assessor Web site:

<https://nebraskaassessoronline.us/search.aspx?county=Buffalo>

and:

<https://www.buffalocounty.ne.gov/BUFFALO-COUNTY-GIS>

### When can I file a protest?

Real property valuation protests for 2020 must be filed **between June 1 and June 30, 2020.**

- If you file your protest in-person, the protest must be submitted by 5:00 o'clock p.m. CST on June 30, 2020.
- If you file your protest by placing the protest in the Clerk's drop box, the protest must be placed in the drop box no later than 5:00 o'clock p.m., CST on June 30, 2020.

- If you file your protest by using e-mail, the protest must be submitted by 11:59:59 o'clock p.m. CST on June 30, 2020.
- If you file your protest by mail, the protest must be postmarked by the United States Postal Service no later than June 30, 2020. Protests that utilize metered mail must be delivered to the Buffalo County Clerk on or prior to June 30, 2020. The address of the Buffalo County Clerk is:

Buffalo County Clerk  
PO Box 1270  
Kearney NE 68848

### **How can I obtain a protest form?**

All protests must use FORM 422, a document that has been prepared by the Nebraska Department of Revenue.

FORM 422 available on Buffalo County's Assessor's website.

<https://www.buffalocounty.ne.gov/PROTEST-INFORMATION-GUIDE>

Alternatively, you can obtain a form from:

[https://revenue.nebraska.gov/files/doc/pad/forms/422\\_Property\\_Valuation\\_Protest.pdf](https://revenue.nebraska.gov/files/doc/pad/forms/422_Property_Valuation_Protest.pdf)

Regardless as to how you obtain FORM 422, please enter all information on the form as requested on the form, sign it, and be sure to provide an email address, mailing address, and phone number for contact information.

### **How do I submit a protest by e-mail?**

It is required that the protest must be filed on FORM 422. You can provide additional materials that are submitted with the FORM 422, but all protests must have a FORM 422 submitted for each individual parcel.

You will need to fill out FORM 422 and print it off, then sign it. Alternatively, you can print off or otherwise obtain a blank FORM 422 and fill that FORM 422 with the information requested. Thereafter will need to scan the signed FORM 422, and any other information that you may ask to be considered, and send it as an attachment to an email to:

[protest@buffalocounty.ne.gov](mailto:protest@buffalocounty.ne.gov)

to complete the email process for filing of the 2020 tax valuation protest. This email address is the only acceptable address for email delivery of tax valuation protests. Do not sent your protest to another county email address or to

someone you know who works for the county. Only filings e-mailed to this address will be accepted.

### **What if I have more than one parcel to protest valuation?**

One FORM 422 can only be filed to protest one parcel. If you have more than one parcel to protest valuation, you must file a separate FORM 422 for each parcel. Thereafter, you must send in each parcel by a separate email with each individual email containing one protest.

### **Who can I call if I need help?**

Please call the Buffalo County Clerk at 308-236-1226 as concerns the protest process or need of a FORM 422.

### **Can I submit evidence using a flash drive or CD/DVD?**

No. The BOE cannot accept digital media such as a USB stick, CD, DVD, etc. due to hardware compatibility and cybersecurity concerns, and such items will be returned to the protester (if feasible).

For protesters who wish to submit evidence electronically, i.e. scanned documents, photographs, maps, etc., with the protest, it can be submitted as an attachment with the emailed protest. Any attachment submitted will be subject to any Information Technology (IT) software safety standards of Buffalo County. If the attachment is not thought to be openable due to IT's concerns, it will not be opened. It is suggested that PDF type format be used for attachments.

### **Can I submit photos as evidence?**

Yes. Remember that all photos and any other documents, including the protest itself, the email address that you use on the FORM 422, phone numbers, other information on the protest, or other materials that you are using, become public record and remain property of Buffalo County – they cannot be returned to you. If you want a copy of the documents/materials that you submitted to the Clerk, there will a charge for copies. Please write the parcel ID or property address on a corner of a scanned photo for emails. Any image submitted as an email attachment will be subject to review and analyzation of Buffalo County's IT Department prior to opening. An attachment may not be opened should the county's IT Department consider that attachment is a software/technology risk. If photos are submitted with protests that use the mail, drop box, or are done in person, please write the parcel ID or property address on the back of each photograph.

### **Can I submit written argument(s) with my protest?**

Yes. They must be sent with the initial e-mailing. If done by attachment to an email, the attachment will be examined by IT as stated above.

**Can I submit additional evidence and/or arguments after my protest has been filed?**

After the initial filing of the valuation protest, no additional evidence or arguments can be sent with additional emails. Any evidence and/or argument can only be submitted at a scheduled in-person meeting with a referee.

**Can someone else file a real property valuation protest on my property?**

Yes, State law allows anyone the ability to file a real property valuation protest on any property. However, if the person signing the protest is a person authorized to protest on behalf of the owner, such person shall provide written authorization with the protest. If the person signing the protest is not an owner of the property or a person authorized to protest on behalf of the owner, the county clerk shall mail a copy of the protest to the owner of the property at the address to which the property tax statements are mailed.

**How and when will I be notified of the date, time, and place of hearing on my protest?**

From the information provided by you as stated on your protest form, the Clerk will send you information regarding date, time, and place of your protest hearing. It is important that your email address be working. That email address or your postal delivery address will be used by the Clerk for scheduling meetings and sending notices of decisions.

As now set by that Board (as of late May 2020), valuation reviews by Board appointed Referees are to commence around June 15, 2020.

Also, as now set by the Board (late May 2020), due public health directives, the Referees' review hearings are to occur at the Buffalo County Extension Office, located at 1400 East 34<sup>th</sup> Street, Kearney, Nebraska. Please use the west door of the building to access the hearing area.

**Who will hear tax valuation protests?**

Initially your protest will be scheduled to be reviewed before the BOE's Referees. These Referees have been appointed by the BOE to review and recommend to the Board 2020 valuations for the properties that have valuation protests.

Thereafter, the BOE will review the Referees' recommendations at a public hearing. Time schedules for the Board's review of the Referee's recommendations will be posted at the Buffalo County website.

### **When will a determination be made on my protest?**

The BOE by statute, can meet from and after June 1, 2020, ending on or before July 25, 2020, to consider tax valuation protests, all done in public meetings. After the BOE receives a recommendation from the referees the BOE will review the evidence and recommendations of the referees. The BOE will either approve those recommendations or make a different value finding. Notification of the BOE's action will be mailed within ten (10) days of their final decision.

### **What if I don't agree with the BOE's determination on my protest?**

If you are not satisfied with the BOE's valuation determination, you may file an appeal to the State Tax Equalization and Review Commission (TERC). You can use this website as an aid: <https://terc.nebraska.gov/appeal-process>