

# PLEASE LEAVE THIS LETTER ATTACHED

The following will assist you in filing your property valuation protest.

**Burt County Clerk**  
111 N. 13<sup>th</sup> ST, Ste. 8  
**PO Box 87**  
**Tekamah, NE 68061**  
*clerk@burtcountyne.gov*

• **The burden of proof is on the property owner to prove their property has not been correctly assessed.**

**Prior to filing this protest, we ask that you discuss the valuation with a representative in the County Assessor's Office;** this could very possibly eliminate the need for protest.

If after consultation with the Assessor's office, you still wish to file a protest, please read carefully and follow instructions below and as well as those on the back of the Form 422:

1. Protests must be limited to valuation only; this is not and cannot be a protest of taxes.
2. Reasons for change in value and the amount of the requested change must be explained on the form. (Note: The completion of each protest and the notice of the decision must meet requirements of §77-1502. "In a protest of valuation of real property, the assessed valuation of property is presumed to be correct unless the person protesting the valuation can rebut the presumption and show through introduction of competent evidence that the assessed value is incorrect by more than a mere difference of opinion.")

A REPRESENTATIVE OF THE COUNTY ASSESSOR'S OFFICE MAY ASSIST YOU IN PROPERLY FILLING OUT THE FORM.

3. File **June 1<sup>st</sup> - June 30<sup>th</sup>** in the Burt County Clerk's office.  
Early or late filings will cause the protest to become invalid.

Once filed, the County Board of Equalization will hold a hearing to review the protest and all information submitted. No decision will be rendered at the hearing and you are not required to appear. However, should you have additional relative information you wish to convey to the board, other than what is submitted on the form, please indicate below.

YES, I would like an appointment; I have additional relative information that I wish to present to the board. *(If YES is checked, you'll be notified as to the time & place of the hearing.)*

NO, I do not wish to appear.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

At the hearing be sure to have all of the relevant information with you.  
At this hearing, the board will listen to your testimony and will look over your document(s).  
TESTIMONY NOT TO EXCEED FIVE MINUTES.

No decision will be rendered at the hearing.

The County Board will render a decision on or before July 25<sup>th</sup>.