

Keith County Board of Commissioners
511 North Spruce St Suite 102
Ogallala NE 69153
(308) 284-7741



Chairwoman
Joan Ervin
(District 3)
1198 Road West G 5 North
Brule NE 69127
(308) 289-4267
jervin@keithcountyne.gov

Vice-Chairman
Lane Anderson
(District 4)
14 K-3
Lemoyne NE 69146
(308) 289-0876
landerson@keithcountyne.gov

Corey Crandall
(District 2)
105 Spyglass Circle
Ogallala NE 69153
(308) 289-1550
ccrandall@keithcountyne.gov

Toney Krajewski
(District 5)
1211 Road East J North
Paxton NE 69155
(308) 289-0655
tkrajewski@keithcountyne.gov

Dale Schroeder
(District 1)
1691 Road East 20
Paxton NE 69155
(308) 289-4878
dschroeder@keithcountyne.gov



PROPERTY VALUATION PROTESTS 2023 PLEASE READ COMPLETELY

There is approximately \$1.8 billion worth of property in Keith County. The Assessor and staff are responsible for determining the assessed value for every parcel of real property in the county. Property owners who do not agree with the assessment value may file a protest at the County Clerk's office for a hearing with the County Board of Equalization. It is the County Board of Equalizations' duty 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.

Please be aware of some significant issues concerning the Protest process:

1. The State of Nebraska requires that we value all residential (Including farm improvements,) recreational and commercial properties at 100% of market value. The acceptable range is 92% to 100%. Agricultural land is to be valued at 75% of market value. The acceptable range is 69% to 75%.
2. The State Law requires the property be valued according to past sales that have occurred over a 2 year period between 10/1/2020 to 9/30/2022 for all residential properties. The State Law requires a study of past sales that occurred over a 3 year period for agricultural and commercial properties. Those dates are between 10/1/2019 to 9/30/2022.
3. To file a protest, Property Valuation Protest form 422, from the State of Nebraska, Department of Revenue, is required to be filed with the county clerk in the county where the property is located. This form is used to protest the valuation assessed on real and/or personal property. You can file a protest from June 1, to June 30, 2023.
4. Please Read the instructions on the protest form. 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, signature and reason.
5. Supporting evidence **MUST** be submitted no later than 5 business days prior to the protest hearing date. Supporting evidence may include: a current certified appraisal or any information proving the value you are requesting.
6. Any supporting evidence submitted less than 5 business days prior to the protest hearing date will not be considered with your protest.
7. If a protest is filed, the property may be reviewed again and the valuation could increase or decrease depending on the information provided to achieve equalization.

8. Protest hearing dates will be set between June 1 and July 21, 2023. Protesters 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.
9. Please review the Valuation Guide 2023 from the Keith County Assessor's office, if you didn't receive it in the mail.
10. 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.
11. 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.
12. 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.
13. If you have questions regarding your change of value notice please contact the Assessor's office and make an appointment to review your property. Please call 308-284-8040 or send an e-mail to assessor@keithcountyne.gov.
14. 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.
15. After an interior inspection, if the property owner and the County Assessor agree on a 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.
16. Valuation protests will be heard by the Keith County Board of Equalization (County Commissioners) as a group, not individually.
17. Protesters will be allowed approximately five minutes to present evidence and explain their requested value and then the Assessor will be allowed five minutes to explain the current assessed value.
18. **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