

INSTRUCTIONS

DISMISSAL. The protest will be dismissed if you fail to describe the property with a protested value or state a reason for the protest.

WHERE TO FILE. This form may be used to protest the valuation and penalties assessed on real and personal property. When completed this form must be filed with the county board of equalization at the office of the county clerk in the county where the property is located. **The protest must be signed and dated.**

REAL PROPERTY FILING DEADLINES. If additional space is needed, attach the additional information to each copy of this form.

(1) If you are protesting the valuation of real property as determined by the assessor, this protest must be filed on or before June 30. Section 77-1502

(2) If you are protesting a notice of valuation change received between June 1 and July 25, from the county board of equalization because the real property was undervalued, overvalued or omitted for the current year's assessment, the protest must be filed within thirty (30) days after the mailing of the notice. Section 77-1504

(3) If you are protesting a notice of omitted property valuation change and penalty received between January 1 and December 31 from the county board of equalization because the real property was not reported for assessment or because of a clerical error, the protest must be filed within thirty (30) days after the mailing of the notice. Section 77-1507

(4) If you are protesting a notice of valuation change received after June 1 from the county board of equalization because the real property was denied an exemption from real property taxes, the protest must be filed within thirty (30) days after the mailing of the notice. Sections 77-202.03 and 77-1502

When applicable, this form may be used for the protest of special value or recapture value or both.

PERSONAL PROPERTY FILING DEADLINES. If additional space is needed, attach the additional information to each copy of this form.

(1) If you are protesting the reported valuation as reported to the assessor between January 1 and May 1, the protest must be filed by May 1. Sections 77-77-1229 and 77-1502

(2) If you are protesting the assessor's notice of an additional assessment, notice of failure to file a personal property return, or the imposition of a penalty, the protest must be filed within thirty (30) days after the mailing of the notice. Section 77-1233.06

SPECIAL FILING PROVISIONS. If a filing deadline falls on a weekend or holiday, the filing deadline is extended to the next business day.

If this protest is transmitted to the county board of equalization through the United States mail, the protest is considered filed on the date of the postmark. If this protest is transmitted through the United States mail and either registered or certified, the date of registration or certification shall be deemed the postmarked date.

NOTICE. If you protested pursuant to Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify you by August 2 of the county board of equalization's decision on the protest.

For all other protests the county clerk shall notify the protester within seven (7) days after the county board of equalization's decision on the protest.

APPEALS. The time allowed to the county clerk to issue notice does not extend the time to file an appeal.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (1), or Personal Property, subpart (1), as stated above, may be appealed to the Tax Equalization and Review Commission on or after July 26 and on or before August 24.

Any decision of the county board of equalization regarding a protest filed pursuant to Real Property, subpart (2), as stated above, may be appealed to the Tax Equalization and Review Commission on or after September 16 and on or before October 15.

All other decisions of the county board of equalization regarding protests may be appealed within thirty (30) days of the final decision to the Tax Equalization and Review Commission.

The report of the county board of equalization decision is available at the office of the county clerk or county assessor, whichever is appropriate.