Scotts Bluff County Commissioners
Administration Building
1825 10th Street
Gering, Nebraska 69341-2487
(308) 436-6600

PROPERTY VALUATION PROTESTS 2020
PLEASE READ COMPLETELY

There is over 3 billion dollars’ worth of property in Scotts Bluff County. The Assessor and staff are charged with valuing property as close to market value as possible. It is the County Commissioners’ duty (as a Board of Equalization) to act as an impartial third party and decide if the Assessor’s office has done an accurate job in placing a market value on property. Filing a protest will open the discussion to find a fair value of property.

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

1. The assessed value should reflect an accurate value of the property at 92% to 100% of market value between the dates of 10/1/2017 to 9/30/2019 for Residential and 10/1/2016 to 9/30/2019 for Commercial. The assessed value should reflect an accurate value for the property at 69% to 75% of market value between the dates of 10/1/2016 to 9/30/2019 for Agricultural.
2. If a protest is filed, it is the property owner’s responsibility to prove the error in valuation. There are generally three items that may be considered –
   a. Providing a certified appraisal (the Board may require a 3rd party appraisal)
   b. Comparison to similar properties
   c. Proof of a recent sale of the subject property, generally within 24 months
3. If a protest is filed, the property is re-evaluated and the valuation could be raised or lowered to achieve equalization. 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.
4. If a valuation went up by a large amount, it may simply mean that it has been overlooked for several years and the Assessor just caught the under-valuation.
5. Simply stating that taxes are too high does not constitute proof of equalization.
6. Valuation protests will be heard by the Commissioners as a group, not individually, and not with a referee.
7. Protestors will be allowed approximately fifteen minutes to state the case.
8. 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.
9. If the form is not filled out correctly, not signed or is otherwise in error, the protest may not be considered. Please check with the staff in the Assessor’s office to be sure the form is completed correctly.
10. Protest hearing dates have been set for July 6th through 10th. Protestors will be given time and date after the protests are presented to the County Clerk’s office.