

# Cuming County

## Real Property Valuation Protest Instructions

*(Read carefully before submitting protest)*

Before proceeding with a protest, we recommend that you contact the Cuming County Assessor's Office at 402-372-6000 to discuss the valuation of your property and to verify the property characteristics.

1. Protest(s) must be limited to **VALUATION ONLY**. If you wish to discuss taxes, please contact the governing boards of the tax entities which you pay taxes to (example; School Boards, City Councils, NRD, NE Community College – for a complete list see your tax statement).
2. Each property being protested **must** have a **separate** protest form.
3. The “requested valuation” of the property must be stated along with the basis for the request. Failure to state the “requested valuation” or “reason(s) for the requested valuation change” shall be grounds for dismissal of the protest. The legal description of the property and the value of the land and buildings must be included.
4. **Agricultural and Horticultural Land** – If you are protesting agricultural and/or horticultural land values, it is helpful to attach FSA records if the number of farmable acres is in question.
5. **The COMPLETED forms(s) MUST BE POSTMARKED and/or RECEIVED by the County Clerk NO LATER THAN, JUNE 30<sup>th</sup>**
6. All documents supporting your request for valuation change must be attached to your protest(s) when filed with the County Clerk's Office. Photos that are submitted will not be returned unless requested.
7. Each person protesting will have their protest reviewed by the County Assessor, who will make a recommendation to the Board of Equalization.
8. All protests forms must be signed and dated.
9. **Return your protest form(s) to:**  
**Cuming County Board of Equalization**  
**Cuming County Clerk**  
**200 S. Lincoln St, Rm 100**  
**West Point, NE 68788**

By Nebraska State Statute, the Board of Equalization must take formal action on your protest(s) no later than July 25. The County Clerk will notify you (the protester) of the action taken by the Board within 7 days. Appeals may be taken to the Tax Equalization and Review Commission.

Below are links to the Real Property Valuation Protest Information Guide published by the Department of Revenue, the Property Valuation Protest Form 422 and Report of Destroyed Real Property Form 425.

[Real Property Valuation Protest Information Guide](#)

[Property Valuation Protest Form - Nebraska Department of Revenue Form 422](#)

[Report of Destroyed Real Property - Nebraska Department of Revenue Form 425](#)