## Property Valuation Protest and Report of County Board of Equalization Action

County Name

FORM

422

(See instructions)	Co	omplete a separate protest f	orm for each parcel.	Sto	inton	3 Aust Aus
Name an	d Mailing Address of Perso	n Filing Protest	Protest Number	File	ed	23 .2025
ime N	۸ ۱۸		2025-16		Lue	20 20
Dian			Protested Valuation 2	20.25 R	equested	Valuation (Required)
e person filing this prote he owner. If the protest	est is the owner of the property o is being filed on behalf of the ow	mer /	Land / 200 mg	La		
	st be provided with the protest.	Yes No	\$ 6300.00	\$	35	500.00
eet or Other Mailing Ad	dress		Buildinas	Bu	ildings	
200 h	). Dak St.		\$ _1	\$		
y, Town, or Post Office	State	Zip Code	Total Land and Buildings	To	tal Land and	Buildings
Pilger 1	JE	68768	\$ 6300.00	\$	35	00.00
perty Ideo ification Nu	mber Phone Num		Personal Property	Pe	rsonal Prope	erty
500919.2 ail Address	00 (402)	316-6569	\$	\$		
			Reasons for requested valuati	ion change (Requi	ired) (Attach	additional pages if needed
diane davi	es3@ yahoo.c	om	0 1 1 1 1/0	1 01:10	i 5	277 Lones
	(Include Lot, Block, Addition, Lo		1 TOTESTED VA	Tuoch of	16	1301 1/5 \$2
wnship, Range, and Co	unty) and/or Personal Property D		last year's	Valuatio	n (-	6.300. Vs. \$2, 11 that lot
Lot 1. B.	1K 26		7 Mouldail	nockih	du 50	II that lot
Village 0	f Pilger		- cuion +	possio	, ,	OI I Alaka
J	U		for \$6,300.	oo. Lut	15 in	Flood plain
205 W. A	ilm St		for \$6.300.0 would require	e fill to	buil	d on.
sign 🗥	· ^ ^ .	1	0			
_ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Jane D. Daires	/				6-21-25
I LETE Signatu	re of Person Filing Protest					Date
		d-1:	T Defensels	. D	N (16	-li-shis
	ounty Assessor's Recomm	endation	Referee s	Recommenda	non (n ap	olicable)
nin for Astion Takon (C	Decision of County Board of Equalization Chair	County Board of Equalization	n for Assessment Year 20		Land	
isis ioi Action Taken (O	bully board of Equalization Only	rpersorry			\$	
					Building	c
					\$	3
					Total La	nd and Buildings
					\$	nd and buildings
					D	I December
					\$	ll Property
heck One:						
of that portion of the protested value is m form. If dissatisfied v	r has certified to the county boar property record file which substa aintained in the county assessor vith the board's decision, this rep plete an appeal to the Tax Equal	antiates the calculation of the soffice in electronic or paper	the calculation of the p	rotested value. If d	lissatisfied w	rd file which substantiates ith the board's decision, this mplete an appeal to the Tax
Signature of Count	y Board of Equalization Chairpe	rson	Da	ite		
		County Clerk	Certification			
		- <del></del>				
Date the Protest w	as Heard	Date of the Decision		Date Notice of Dec	ision was Ma	ailed to Protestor
		st and report of the action of taddress on			s been acco	epted by the assessor, I
Signature of Coun	tv Clerk		Di	ate	(Alleria de Caración de Car	
Signators of Court	.,			NO DWENT AND DESIGNATIONS		

**Dismissal.** Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form 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 and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. Complete one protest form for each property being protested.

 $\textbf{Real Property Protest Filing Deadlines.} \ If additional space is needed, attach the additional information to this form.$ 

- 1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315 and on or before June 30.
- 2. If 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 30 days of the mailing of the notice.
- 3. If 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 30 days of the mailing of the notice.
- 4. If 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 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
- 2. If protesting the county 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 30 days of the mailing of the notice.

Special Filing Provisions. If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

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

**Notice.** For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding 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 October 15.

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

Page 1 RPBRKDWNL 6/24/25 04:06 PM

## STANTON COUNTY

2025 Real Estate Breakdown Report

									000		
Ol locard	5500919 00			Legal			Card File / Perm	erm soonsis.un	9.00		
Farcel ID	0.6160000	2		F -			Sitis				
Owner				LO1 -, BLK 26.			205 W ELM	ST			
DAVIES, DIANE D 200 W OAK ST PILOED NE 68768	ئىر			VILLAGE OF	- PILGER		PILGER, NE 68768	5 68768			
FILGER, NE 00/00											
		MIA		Clace Code	02-01-01-0	02-01-01-01-07-01 Mobile Home	Value		Previous		Current
County Area	 1 C			State GEO	1507-00-0-	1507-00-0-20005-026-0919	Buildings			0	0
Neighborhood	- ·	PICER		Cadactral	1-P-4C		Improvement	nt		0	0
Location / Group	_	FIGHT		Canastral			l and / Lote		2.275	22	6,300
Valuation / Group	0	N/A		Book / Page		3				1	
District	250	VILLAGE		Sale Date	07/06/2016	യ	Total		2,275	2	6,300
School	20-0030			Sale Amount	0				4 1 1 7 1 1	, -4.V/-1	-
10000		Mathod	Description		Lot Size	Frontage Spot Code	Cutoff	Value	Add (+/-)	Lot value Appl ID	Appl ID
Model		THE COLOR	O COLUMN TO COLU	T1	7 000 000	50.000 N	13,000	0.900	0	6,300	2440
13 PILGER		oz syrou	7,000,000,000,	į			25,000	0.500			
							666'666'6	0.200			
			- The second	Othor	puel	Total	Exempt	Taxable	Total Tax	Pena	Penalty Tax
Year Statement District	District	Paris	Bullaing	Office	Para	7100		2775	31.56		0
2024 5016	550		0	0	2,275	2,2/5	0	6,4,7	2000		
			0	0	1,750	1,750	0	1,750	30.34		0
			o c		1 750	1.750	0	1,750	32.56		0
70.72 4967			0 0	0 0	1 750	1 750	0	1,750	32.22		0
			0	<b>ס</b>	000	0000		2 800	55 34		0
2020 4943	550		0	0	2,800	2,800	D	2,00			

**RptPhotos** 06/24/2025 4:06:42 PM

## **STANTON Photos Report**

2025-16

Page 1

Parcel ID adastral ID 5500919.00

1-P-4C

D Class Code 02-01-01-01-07-01

wners Name DAVIES, DIANE D

Situs

205 W ELM ST PILGER NE 68768

7 - PILGER Neighborhood

Legal Description

LOT 1, BLK 26,

VILLAGE OF PILGER

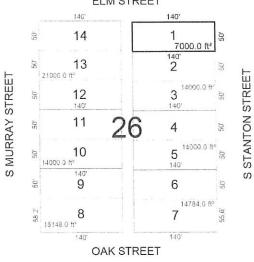
Primary Site Plan

N

VILLAGE OF PILGER

(2440)

**ELM STREET** 



1) Site-Plan (5/7/2021 09:44)

Date added: 5/7/2021

## Property Valuation Protest and Report of County Board of Equalization Action Complete a separate protest form for each parcel.

Action County Name

FORM **422** 

Complete a separate protest	ioriii ior each parcei.	STUND	HDY I
Name and Mailing Address of Person Filing Protest	Protest Number	Filed	June 23, 20 25
Diane D. Davies	2025 - 17		
person filing this protest is the owner of the property or authorized to protest on behalf	Protested Valuation 20	Land	uested Valuation (Required)
e owner. If the protest is being filed on behalf of the owner, orization to do so must be provided with the protest.  Yes No	\$ 12,200	\$	7000
et or Other Mailing Address	Buildings	Buildi	<del>'</del>
200 W. Dak St.	\$	\$	
200 W. Dak St.  Town, or Post Office State Zip Code	Total Land and Buildings	Total	Land and Buildings
Pilger NG 68768  perty Iden Vification Number Phone Number	\$ 12,200	\$	7.000.
perty Iden fication Number Phone Number	Personal Property	Perso	onal Property
500918.00 (402) 316-6569	\$	\$	
ail Address	Reasons for requested valuation	change (Require	d) (Attach additional pages if needed
Anedavies 3 Q yahoo . Com  I Property Description (Include Lot, Block, Addition, Location Address, Section,	Protested Value	ation 13	0,60 TIMOS
nship, Range, and County) and/or Personal Property Description (Required)	last year's V	aluation:	( 12, 200 VS \$ 4.55
ots 2 & 3, 13/K 26	T. Could o't	DOSSIBI	y sell 2 lots
Village of Pilgor	2 00010. 1	1016	are in flood alai
325 s. Stanton St.	for \$ 12,200.	C. II I	ALL IN 1,000 grow
	1 Would require	till to	y sell 2 lots are in flood plai build on
sign Wrone D. Ravis	U		6-21-25 Date
Signature of Person Filing Protest			Date
County Assessor's Recommendation	Referee's I	Recommendation	on (If applicable)
Decision of County Board of Equalization	on for Assessment Year 20_		
is for Action Taken (County Board of Equalization Chairperson)			Land \$
			Buildings
			\$
			Total Land and Buildings \$
			Personal Property \$
eck One:			
The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.	the calculation of the pro report and the property re Equalization and Review	tested value. If diss ecord file may be u	perty record file which substantiates atisfied with the board's decision, thi sed to complete an appeal to the Tax
Signature of County Board of Equalization Chairperson	Date		
County Cler	k Certification		
Date the Protest was Heard Date of the Decision	Da	te Notice of Decision	on was Mailed to Protestor
ne undersigned certifies that a copy of this protest and report of the action of een mailed to the protestor at the above-shown address on			een accepted by the assessor,
Signature of County Clerk	Dat	e	

**Dismissal.** Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form 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 and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. Complete one protest form for each property being protested.

 $\textbf{Real Property Protest Filing Deadlines.} \ If additional space is needed, attach the additional information to this form.$ 

- 1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315 and on or before June 30.
- 2. If 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 30 days of the mailing of the notice.
- 3. If 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 30 days of the mailing of the notice.
- 4. If 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 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
- 2. If protesting the county 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 30 days of the mailing of the notice.

Special Filing Provisions. If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

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

**Notice.** For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding 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 October 15.

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

2025-17

## STANTON COUNTY

2025 Real Estate Breakdown Report

Page 1 RPBRKDWNL 6/24/25 04:10 PM 12,200 12,200 2439 Lot Value Appr ID Current 12,200 4,550 4,550 Previous 0 Add (+/-) 5500918.00 0.900 0.500 0.200 Value 325 S STANTON ST PILGER, NE 68768 Card File / Perm Improvement Land / Lots Buildings 13,000 25,000 9,999,999 Value Cutoff Total Frontage Spot Code 1507-00-0-20005-026-0918 100,000 N 02-01-01-07-02 62 / 332 07/06/2016 1-P-4C Lot Size 14,000.000 LOTS 2 & 3, BLK 26, VILLAGE OF PILGER Sale Amount Book / Page Class Code State GEO Cadastral Sale Date Method Description
02 SqFoot 14,000.00 SQ. FEET VILLAGE N/A PILGER PILGER www.nebraskaassessorsonline.us 5500918.00 20-0030 0 DAVIES, DIANE D 200 W OAK ST PILGER, NE 68768 Location / Group Valuation / Group Neighborhood County Area Model 13 PILGER Parcel ID District Owner School

00000

63.14 60.68 65.14 64.44 110.66

4,550 3,500 3,500 3,500 5,600

00000

Total 4,550 3,500 3,500 3,500 5,600

4,550 3,500 3,500 3,500 5,600

00000

00000

550 550 550 550 550

5015 4999 4966 4952 4942

Year 2024 2023 2022 2021 2020

Other

Building

Statement District

Penalty Tax

Total Tax

Taxable

Exempt

20

**RptPhotos** 06/24/2025 4:10:43 PM

## **STANTON Photos Report**

Page 1

Parcel ID Cadastral ID AD Class Code

Neighborhood

Situs

5500918.00

1-P-4C

02-01-01-01-07-02

wners Name DAVIES, DIANE D

325 S STANTON ST PILGER NE 68768

(2439) **Legal Description** LOTS 2 & 3,

BLK 26,

VILLAGE OF PILGER

Primary Site Plan

7 - PILGER

1 N

## VILLAGE OF PILGER

## **ELM STREET**



1) Site-Plan (5/7/2021 09:48)

Date added: 5/7/2021

Property Valuation Protest and Report of County Board of Equalization Action Complete a separate protest form for each parcel.

County Name Stanton **FORM** 422

Name and Mailing Address of Person F	iling Protest	Protest Number	Filed	
Name		2025-5"	7   -	June 30, 20 25
Rebecca Toop The person filling this protest is the owner of the property or aut		Protested Valuation	20 Red	quested Valuation (Required)
The person filing this protest is the owner of the property or aul of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest.	horized to protest on behalf  Yes No	\$ 910	Land \$	2,520
Street or Other Mailing Address		Buildings	Buildi	
130 W 4th Street City, Town, or Post Office State		\$	\$	
<b>7</b> '	Zip Code	Total Land and Buildings		Land and Buildings
Pilger NE	68768	\$ 916	\$ 2	.620
Property Identification Number Phone Number	elia Cat I	Personal Property	Perso	onal Property
55 008 2 9 402 - (	640-8756	\$	\$	
retopp 4 e gmail. Com Real Property Description finclude Lot, Block, Addition, Location		See a Hacked (		d) (Attach additional pages if needed.)
Real Property Description (include Lot, Block, Addition, Location)	on Address, Section,			
Township, Range, and County) and/or Personal Property Desc	ription (Required)			
N 201 Lot Z				
BEK 14				
village of Riger				
sign here Signature of Person Filing Protest				6-27-25 Date
County Assessor's Recommend		Referee	's Recommendation	on (If applicable)
County Assessor's Neconiment	auton	neielee	s necommendation	on (ii applicable)
		n for Assessment Year 2	0	
Basis for Action Taken (County Board of Equalization Chairper	rson)			Land
				\$
				Buildings \$
				Total Land and Buildings
				Personal Property \$
Check One:				
The county assessor has certified to the county board of of that portion of the property record file which substantia protested value is maintained in the county assessor's of form. If dissatisfied with the board's decision, this report may be used to complete an appeal to the Tax Equalization.	ates the calculation of the fice in electronic or paper and the property record file	the calculation of the	protested value. If disa ty record file may be u	perty record file which substantiates satisfied with the board's decision, this used to complete an appeal to the Tax
Signature of County Board of Equalization Chairperson		<del>_</del>	Date	
Signature of County Board of Equalization Chairperson			Jate 	
	County Cleri	k Certification		
Date the Protest was Heard	Date of the Decision		Date Notice of Decision	on was Mailed to Protestor
The undersigned certifies that a copy of this protest a been mailed to the protestor at the above-shown add				peen accepted by the assessor, has
Signature of County Clerk			Date	

**Dismissal.** Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form 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 and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. Complete one protest form for each property being protested.

Real Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315 and on or before June 30.
- 2. If 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 30 days of the mailing of the notice.
- 3. If 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 30 days of the mailing of the notice.
- 4. If 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 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
- 2. If protesting the county 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 30 days of the mailing of the notice.

 $\textbf{Special Filing Provisions.} \ If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.$ 

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

**Notice.** For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding 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 October 15.

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

Rebecca Topp 130 W 4th St

Pilger, NE 68768

Date: June 27, 2025

Stanton County Assessor's Office

P.O. Box 410 Stanton, NE 68779

Subject: Protest of 2025 Property Valuation – Parcel #5500828.00

To Whom it May Concern,

I am writing to formally protest the 2025 property valuation for Parcel #5500828.00, located at N 20' Lot 2, Block 14, Village of Pilger. The Notice of Valuation dated May 20, 2025, lists the assessed value as \$2,520, which I believe is significantly overestimated.

This parcel was purchased on **October 11, 2024**, together with the adjoining Parcel #5500962.00 for a total purchase price of **\$2,500**. Parcel #5500828.00 is not large enough to build on by itself and holds no independent market value aside from its attachment to the adjacent lot.

Furthermore, it is important to note that **Pilger is located in a designated flood zone**, which imposes substantial costs and barriers to developing any property. In order to build, a property must be brought above floodplain level. This process requires:

- Hiring a surveyor to determine current elevation
- Bringing in fill dirt to raise the lot above floodplain level
- Conducting a second survey and obtaining documentation verifying compliance
- Submitting paperwork to FEMA, along with associated fees, to receive approval for construction

These additional requirements significantly reduce the real-world usability and market value of parcels such as this one, particularly when they are undersized or intended to be used only in conjunction with an adjacent property.

The parcel in question was valued at \$910 in 2024, which more accurately reflects its condition and restrictions. A sudden increase of nearly 177% is not supported by market activity or by the parcel's standalone utility.

For these reasons, I respectfully request a reassessment of Parcel #5500828.00 that reflects its actual fair market value.

Please let me know if additional documentation is required. I am happy to provide the closing statement or any other supporting evidence and am available to attend a hearing if needed.

Thank you for your time and consideration.

Sincerely, Rebecca Topp 402-640-8756 retopp4@gmail.com

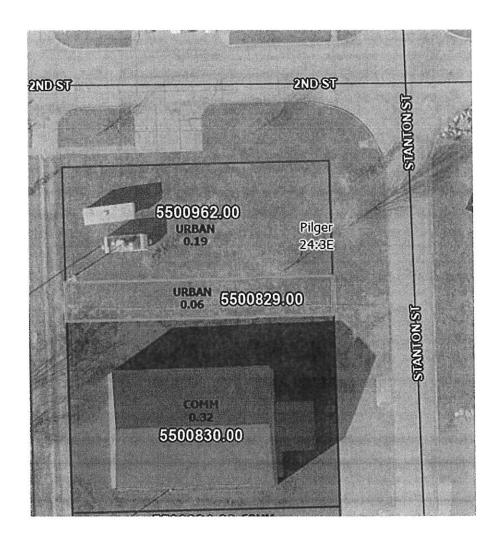
_	_	5
Φ	Z	PM
age	≥	
5		20
-	$\boldsymbol{\prec}$	03:
	2	
	Ē	5
	0	2
	$\overline{\mathbf{x}}$	Ξ
		_

# STANTO. COUNTY 2025 Real Estate Breakdown Report

WWw.nebraskaassessorsonline.us	STANTO. COUNTY 2025 Real Estate Breakdown Report		R 117	Page 1- RPBRKDWNL 7/1/25 03:20 PM
Parcel ID 5500829.00  Owner TOPP, DUSTIN L & REBECCA K, JT 130 W 4 ST PILGER, NE 68768	Legal N 20' LOT 2, BLK 14, VILLAGE OF PILGER	Card File / Perm 5500829.00 Situs		1
County Area 0 N/A Neighborhood 7 PILGER	Class Code 02-01-01-07-01 State GEO 1507-00-0-20005-014-0829	Value Buildings	Previous 0	Current 0

	022	00 0000			lenel			Card File / Perm	erm 5500829.00	29.00		- 4
Parcel ID	nce	2200053.00			Legai			i				
Owner					N 20' LOT 2,			Situs				
TOPP, DUSTIN L & REBECCA K, JT	N L & RE	SECCA K, JT			BLK 14, VILLAGE OF PILGE	PILGER						-
130 W 4 S 1 PILGER, NE 68768	68768											
												T
County Area	0	A/N			Class Code	02-01-01-01-07	01-07-01	Value		Previous	Current	ent
Neighborhood	7	PILGE	K.		State GEO	1507-00-0	1507-00-0-20005-014-0829	Buildings		)		0
Location / Group	2 dnc	PILGER	K.		Cadastral	1-P-4B		Improvement	4	J		0
Valuation / Group	0 dno.	A/N			Book / Page	104 / 155		Land / Lots		910	) 2,520	220
District	. 550		GE		Sale Date		4	Total		910	2,520	20
School	20-1	20-0030			Sale Amount	2,500						1
Model			Method	Description		Lot Size	Frontage Spot Code	Cutoff	Value	Add (+/-)	Ap	٩
13 PII GER			02 SaFoot	02 SaFoot 2,800,00 SQ. FEET	L=	2,800,000	20.000 N	13,000	0.900	0	2,520 36	3657
			: : : : :	i				25,000	0.500			
								666'666'6	0.200			
Year State	Statement Di	District	Building	lina	Other	Land	Total	Exempt	Taxable	Total Tax	Penalty Tax	ax
	1	550		0	0	910	910	0	910	12.62		0
	4918	550			0	200	700	0	200	12.14		0
	4885	550			0	200	700	0	200	13.02		0
	4871	550		) C	0	200	700	0	200	12.88		0
2020	4861	550			0	1,120	1,120	0	1,120	22.14		0
2020	000	9		)	•	•						_

2025-57



## Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name Stanton **FORM** 

Name and Mailing Address	of Person Filing Protest	Protest Number	Filed Tune 20 05
Rehama Too		2025-58	June 30, 20 25
Kebecca Tope The person filing this protest is the owner of the	property or authorized to protest on behalf	Protested Valuation 20	Requested Valuation (Required)
of the owner. If the protest is being filed on beha authorization to do so must be provided with the	alf of the owner,	\$ 7,560	s Z, 730
Street or Other Mailing Address		Buildings	Buildings
130 W 4 St City_Town, or Post Office	State Zip Code	\$	\$
Pilger	NE 68768	Total Land and Buildings \$	Total Land and Buildings
Property Identification Number	Phone Number	Personal Property	Personal Property
5500962.	402-640-8156	\$ 7.560	\$ 2 73 0
10 N N		Reasons for requested valuation	change (Required) (Attach additional pages if needed.)
retopp4 eamail. car Real Property Description (Include Lot, Block, A	ท	See attached	Cetter
Real Property Description (Include Lot, Block, A Fownship, Range, and County) and/or Personal	ddition, Location Address, Section,		
160 of PT out Lot B			
rillige of Rilger			
155 N Stanton St Pi	iger		
sign MI TO			( )7 ~7.5
here Signature of Person Filing Pr	olest		<u> </u>
Transfer of the state of the st	, in the second		Date
County Assessor's	Recommendation	Referee's Re	ecommendation (If applicable)
Dec	ision of County Board of Equalization	n for Assessment Year 20	
Basis for Action Taken (County Board of Equali	The state of the s		Land
			\$
			Buildings
			\$
		,	Total Land and Buildings
			Personal Property \$
Check One:		**************************************	1
The county assessor has certified to the c	county board of equalization that a copy	Attached is a copy of that i	portion of the property record file which substantiates
of that portion of the property record file v	which substantiates the calculation of the	the calculation of the prote	sted value. If dissatisfied with the board's decision, this
	ty assessor's office in electronic or paper ion, this report and the property record file	report and the property red Equalization and Review (	cord file may be used to complete an appeal to the Tax
	e Tax Equalization and Review Commission.	Equalization and Neview C	John Hadion.
Signature of County Board of Equalizati	on Chairperson	Date	
	County Clerk	Certification	N. A. C.
Date the Protest was Heard	Date of the Decision	Date	Notice of Decision was Mailed to Protestor
		. House, agranting it will be a second of the second of th	
	this protest and report of the action of re-shown address on		on, which has been accepted by the assessor, ha
been mailed to the protestor at the above	C-SHOWIT AUDICSS UIT	, 20	·
Signature of County Clerk		Date	
- alguature or County Clerk		Date	

**Dismissal.** Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form 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 and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. Complete one protest form for each property being protested.

Real Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315 and on or before June 30.
- 2. If 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 30 days of the mailing of the notice.
- 3. If 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 30 days of the mailing of the notice.
- 4. If 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 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
- 2. If protesting the county 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 30 days of the mailing of the notice.

 $\textbf{Special Filing Provisions.} \ If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.$ 

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

**Notice.** For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding 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 October 15.

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

Rebecca Topp

130 W 4th St Pilger, NE 68768

Date: June 27, 2025

Stanton County Assessor's Office

P.O. Box 410 Stanton, NE 68779

Subject: Protest of 2025 Property Valuation - Parcel #5500962.00

To Whom it May Concern:

I am submitting this letter to formally protest the 2025 valuation of **Parcel #5500962.00**, located at N 60' of PT Out Lot B, Village of Pilger (155 N Stanton St). According to the valuation notice dated May 20, 2025, the assessed value has increased to **\$7,560**, up from **\$2,730** in 2024.

This parcel was purchased by me on **October 11, 2024**, along with adjoining **Parcel #5500828.00**, for a combined total purchase price of **\$2,500**. As such, the assessed value for this individual parcel is more than triple the amount paid for both lots combined — a clear overvaluation not supported by the actual transaction or the property's characteristics.

Like much of Pilger, this parcel is located within a designated **floodplain**, which imposes significant restrictions and costs for any future development. Building on the property requires:

- A certified elevation survey to determine current grade
- Importing fill to raise the site above floodplain level
- A follow-up elevation certificate after grading
- Submission of documentation to FEMA, with processing fees, for final approval

These requirements represent substantial barriers that directly limit the property's market value and development potential. Despite this, the assessed value increased by 177% in a single year without any improvements to the lot or market evidence to support such an increase.

Given the parcel's purchase price, its connection to the adjoining lot, and the substantial floodplain-related development costs, I respectfully request that this parcel be reassessed to reflect its true fair market value.

Please contact me if further documentation is needed. I am happy to provide the closing paperwork or any other supporting materials, and I am available to attend a hearing if necessary.

Thank you for your time and consideration.

Sincerely, **Rebecca Topp** 402-640-8756 retopp4@gmail.com

_	_	5
Φ	Z	2
age	₹	4
ĭ	9	3
	×	03
	B	2
	d	3
	2	5
		2

# STANTC COUNTY 2025 Real Estate Breakdown Report

					STANT	STANTC COUNTY				Page 1 RPBRKDWNL
www.nebraskaassessorsonline.us	assessorsor	Jine.us		7	025 Real Esta	2025 Real Estate Breakdown Report				7/1/25 03:26 PM
Parcel ID 5500962.00 Owner TOPP, DUSTIN L & REBECCA K, JT 130 W 4 ST PILGER, NE 68768	5500962.00 L & REBECCA P 768	.00 A K, JT		Legal N 60' OF PT VILLAGE OF	Legal N 60' OF PT OUT LOT B, VILLAGE OF PILGER		Card File / Perm Situs 155 N STANTON ST PILGER, NE 68768	<b>Perm</b> 5500962.00 NTON ST E 68768	32.00	
County Area	0	N/A		Class Code	02-01-01-01-07-01	.01-07-01	Value		Previous	rs Current
Neighborhood	7	PILGER		State GEO	1507-00-(	1507-00-0-20015-000-0962	Buildings			0
Location / Group	7 ,	PILGER		Cadastral	1-P-4A		Improvement	nt	i	
Valuation / Group	0	N/A		Book / Page			Land / Lots		2,730	096,7
District		VILLAGE		Sale Date		24	Total		2,730	30 7,560
School	20-0030			Sale Amount			3 7 0	Malina	(11)	Olynam Annual
Model		Method	Description		Lot Size	Frontage Spot Code	Ситон	value	Add (7/-)	Cot Value Appli 10
13 PILGER		02 SqFoot	02 SqFoot 8,400.00 SQ. FEET	ΕŢ	8,400.000	N 000.09	13,000	0.900	0	7,560 2476
							666,666,6	0.200		
Voor Statement	ant District		Building	Other	Land	Total	Exempt	Taxable	Total Tax	Penalty Tax
	21		0	0	2,730	2,730	0	2,730	37.86	0
			0	0	2,100	2,100	0	2,100	36.42	0
			0	0	2,100	2,100	0	2,100	39.08	0
			0	0	2,100	2,100	0	2,100	38.66	0
	4980 550		0	0	3,360	3,360	0	3,360	66.40	0

2025-58



Property Valuation Protest and Report of County Board of Equalization Action Complete a separate protest form for each parcel.

County Name Stanton **FORM** 422

	Iress of Person Filing Protest	Protest Number	Filed	1 20	75
Name		2025-59		line 30	, 20 25
Rebecca Topp	of the property or authorized to protest on behalf	Protested Valuation		iested Valuation (F	lequired)
of the owner. If the protest is being filed or	behalf of the owner.	Land	Land	r // (A	
authorization to do so must be provided w Street or Other Mailing Address	ith the protest. Yes No	\$ 13,916 Buildings	Building	5,660	
130 W 4th St		\$	\$	ys.	
City, Town, or Post Office	State Zip Code	Total Land and Buildings		and and Buildings	
Pilger	NE 68768	\$ 13,910		0,660	
Property Identification Number	Phone Number	Personal Property		al Property	
5506874	402-640-8756	\$	\$		
Email Address		Reasons for requested value		(Attach additional pag	jes if needed.)
retopp4 e gmail. Real Property Description (Include Lot, Bl	com	See attached	d letter		
Real Property Description (Include Lot, BI Township, Range, and County) and/or Per	ock, Addition, Location Address, Section,				
PT Lot 16 (Ex U 24					
BLK 19	,				
Village of Dilger					
Village of Dilger 150 W 41 St Pilger					
sign 110		· Landard Control of the Control of			- 0 P
have he	N <sub>2</sub>				27-25
here Signature of Person Fili	ng Protest			Date	
County Assess	or's Recommendation	Referee	's Recommendation	(If applicable)	
ounty Assess	or a recommendation	Holorec	3 riccommendation	(II applicable)	
				w.ess.ass.ass.ass.	
	Decision of County Board of Equalizatio	n for Assessment Year 2	0	A AND COMMENT OF THE PARTY OF T	
Basis for Action Taken (County Board of E	equalization Chairperson)		1.02	Land	
			\$		
			4.3	Buildings B	
				Total Land and Buildir	une .
			The state of the s	\$	iys
			-	Personal Property	
			9.0	\$	
Check One:	TO STATE OF THE ST				
	the county board of equalization that a copy		that portion of the prope		
	file which substantiates the calculation of the county assessor's office in electronic or paper		protested value. If dissat rty record file may be use		
form. If dissatisfied with the board's	decision, this report and the property record file	Equalization and Rev		od to complete all app	our to the rux
may be used to complete an appeal	to the Tax Equalization and Review Commission.				
Signature of County Board of Equa	alization Chairperson		Date		
	County Clerk	Certification			
	Record in the latest and the second				
Date the Protest was Heard	Date of the Decision		Date Notice of Decision	was Mailed to Protes	tor
		THE RESIDENCE OF THE PARTY OF T			
	py of this protest and report of the action of			en accepted by the	assessor, has
been mailed to the protestor at the	above-shown address on	WARRY 11 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12	_, 20		
		_	D-1		
Signature of County Clerk			Date		

**Dismissal.** Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form 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 and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. Complete one protest form for each property being protested.

 $\textbf{Real Property Protest Filing Deadlines.} \ If additional \ space \ is \ needed, attach \ the \ additional \ information \ to \ this \ form.$ 

- 1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315 and on or before June 30.
- 2. If 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 30 days of the mailing of the notice.
- 3. If 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 30 days of the mailing of the notice.
- 4. If 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 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
- 2. If protesting the county 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 30 days of the mailing of the notice.

Special Filing Provisions. If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

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

**Notice.** For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding 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 October 15.

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

Rebecca Topp 130 W 4th St

Pilger, NE 68768

Date: June 27, 2025

Stanton County Assessor's Office

P.O. Box 410 Stanton, NE 68779

Subject: Protest of 2025 Property Valuation – Parcel #5500874.00

To Whom it May Concern,

I am writing to formally protest the 2025 property valuation for **Parcel #5500874.00**, located at PT Lot 16 (EX N 24'), Block 19, Village of Pilger (150 W 4th St). The valuation dated May 20, 2025, lists the assessed value at **\$13,901**, up from **\$5,660** in **2024** — an increase of over 145% in just one year.

This parcel is a **vacant residential lot** located beside my primary residence and is **shorter than the lot my house sits on**. No improvements have been made, and its value should be considered in relation to its limited size, lack of utilities, and practical use only as an extension to an adjoining lot.

Furthermore, this lot has already experienced a prior increase on **April 30, 2024**, when the valuation was raised from \$4,355 to \$5,660. In total, the assessed value has more than **tripled in just over one year** — despite no change in condition or use.

For comparison, the **adjacent lot with a house on it recently sold for \$35,000**. Valuing this **vacant, smaller lot at nearly 40% of that amount** is inconsistent with real market conditions and inflates its worth.

Finally, like other parcels in Pilger, this lot is located in a **flood zone**, requiring substantial and costly work to make it buildable. Floodplain restrictions include: elevation surveys, fill dirt to raise the lot, secondary certification, and submission to FEMA with associated fees — all of which significantly limit the property's marketability and development potential.

Given these facts, I respectfully request a reassessment of Parcel #5500874.00 to reflect its actual fair market value.

Please contact me if further information is needed. I am happy to provide additional information and am available to attend a hearing if necessary.

2425-57

Thank you for your time and consideration.

Sincerely, Rebecca Topp 402-640-8756 retopp4@gmail.com

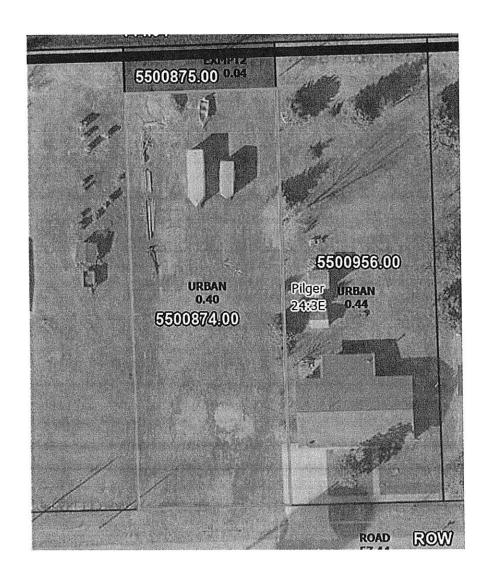
Page 1	BRKDWNL	5 03:36 PM
	RPE	7/1/25

# STANTC COUNTY 2025 Real Estate Breakdown Report

WWW.IIEDI ASKAASSESSOI SOIIIIII C. AS	2020 Neal Estate Dicandomi Noboli		
Parcel ID         5500874.00           Owner         TOPP, DUSTIN L & REBECCA K           130 W 4 ST         PII GER. NE 68768	Legal PT LOT 16(EX N 24"), BLK 19, VILLAGE OF PILGER	Card File / Perm 5500874.00 Situs 150 W 4 ST PILGER, NE 68768	
County Area         0         N/A           Neighborhood         7         PILGER           Location / Group         7         PILGER           Valuation / Group         0         N/A           District         550         VILLAGE           School         20-0030         Date Added Notes           Date Added Notes         0/14/2015 permit reviewed by JS/MV.	Class Code 02-01-01-07-02 State GEO 1507-00-0-20005-019-0874 Cadastral 1-P-1A Book / Page 84 / 949 Sale Date 01/04/2021 Sale Amount 2,000	Value Previous Buildings 0 Improvement 0 Land / Lots 5,660 Total 5,660	Current 0 13,910 13,910
10/30/2015 9/14/2015 permit reviewed by JS/MV.		Posses O street	4mount

_	_																		
Amount	Allouit	3,915		Appr ID	3318	2			Penalty Tax	0	) (	0	•	>	C	)	0		
7	5			Lot Value Appr ID	13 910	0.0			Pe										
Date Class	Date Open Date Closed	11/10/2014 09/14/2015		S. Marshall	0	>			Total Tax	70 57	40.0	75.50		81.06	80 18	00.	137.64		
	re Open	/10/2014		(-/+) ppy															
	Ds	11		Value	000	0.800	0.500	0.200	Taxable		000,0	4.355	0 1	4,355	A SEE	4,000	6.965	1	
	Description	GARAGE		Cutoff	00000	13,000	25,000	666'666'6	Fxempt	2011	o	C	o	0	c	0	c	•	
	Type	03 New-	Const	of Code					Total	ia.	099	22	22	4.355		255	25	2	
	Amount   Permit No. Type			Frontage Snot Code	ים המשום ו	80.000 N			F		5,6		7,	4		4,		oʻ	
	nount	9,310 2014		1	-								200					W.O	
	Ar			0+ Ci70	LOI 0126	17.418.000			7	Land	5,660	1100	4,333	4 355	7,0	4.355	100	0,900	
					100	17				100000									
	100000000000000000000000000000000000000			THE STATE OF THE		RR	, <u>:</u>		-	Otner	С	0 (	0	<	>	C	0 0	0	
	The Party of				IDIIDII	102 Salenot 80 00 X 217 75 IRR	0:::1												
Μ<.	Sharmon at				Description	80.00	20.00			Building	C	)	0	C	>	C	0	0	
10/30/2015 9/14/2015 permit reviewed by JS/MV	Decription	CAPAGE			Method	OO SAEOO	20 -40			Bu									
vermit rev	9	a limit	alliny							trict	REO	nec	550	0 0	220	022	nec	550	
4/2015	Tuth Tur	Of Single Family	OI SIIIGIE I AIIIII)							Statement District	17.0	6764	4957		4264	0.40	0.0	4900	
115 9/1			5			27	۲ ا			Statem	71	4	77	í :	34	71	4,	45	
10/30/20	T	lax real	20102		Model	0 10 07	IS PILGER			Year	7000	2024	2003	2020	2022	7000	2021	2020	

2025-59



## Property Valuation Protest and Report of County Board of Equalization Action

County Name Stanton

**FORM** 422

(See manuchons)		Complete a	separate protest for	orm for each parcel.		Stanton	ti" Aleet Affect
	d Mailing Addres	ss of Person Filing P	Protest	Protest Number		Filed	20 20
me	M Mostort			2025-	D	Lune	30 20 20
David W. & LeeAnr				Protested Valuation	n 20_25_		Valuation (Required
e person filing this prote the owner. If the protest thorization to do so mus	is being filed on be			Land \$	13,600.00	Land \$	6,552.
eet or Other Mailing Ad	dress			Buildings	200	Buildings	
30 S Cuming				\$	0	\$	
r, Town, or Post Office		State	Zip Code	Total Land and Buildings		Total Land and	Buildings
ilger		NE	68768	\$	13,600.00	\$	6,552
perty Identification Nur 500834.00	nber	Phone Number (402) 649-1730		Personal Property	0	Personal Prope	erty
ail Address		( /		\$ Reasons for requested value		Paguired\ (Attach	additional pages if nee
vnship, Range, and Cor	(Include Lot, Block unty) and/or Persor 14 VILLAGE et, Pilger NE	Addition, Location Addral Property Description (OF PILGER, STA	(Required)	2025 notice of values of values foot. The audition of the second of the	verage cos t. 30, 2024 11 Block 1 0. There ar	t of Pilger va is .39 per so 4, equal squ e no compa	acant lots sold fro q ft. The adjacer aare feet sold
sign nere Signatu	re of Person Filing		rus o	Leeann W.	esterh	aus)	6/24/2025 Date
	•						
C	ounty Assessor	's Recommendation		Refere	e's Recomme	ndation (If app	plicable)
sis for Action Taken (Co	Jamy Board of Equ	anzation onall person)				\$ Building	gs
						Total La	and and Buildings
						Persona \$	al Property
of that portion of the protested value is ma form. If dissatisfied v	property record file aintained in the cou vith the board's dec	e county board of equaliz which substantiates the inty assessor's office in a ision, this report and the he Tax Equalization and	e calculation of the electronic or paper property record file	the calculation of the	e protested value erty record file m	e. If dissatisfied way be used to co	ord file which substantia vith the board's decision mplete an appeal to the
Signature of Count	y Board of Equaliz	ation Chairperson			Data		
- Signature of Court	y Duard of Equaliza	mor Granperson			Date		
			County Cleri	Certification			
Date the Protest w	ras Heard	Date of	the Decision		Date Notice of	Decision was Ma	ailed to Protestor
				the county board of equa		n has been acc	epted by the assess
Signature of Coun	ty Clork				Date		
<ul> <li>Signature of Count</li> </ul>	ty Clerk				2410		

**Dismissal.** Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form 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 and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. Complete one protest form for each property being protested.

Real Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315 and on or before June 30.
- 2. If 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 30 days of the mailing of the notice.
- 3. If 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 30 days of the mailing of the notice.
- 4. If 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 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
- 2. If protesting the county 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 30 days of the mailing of the notice.

Special Filing Provisions. If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

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

**Notice.** For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding 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 October 15.

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

Pilger Vacant Lots Sold Between October 1, 2021 and September 30, 2024

Date	Parcel	Legal Discription	Sold	Square Feet	Price Sq Ft
2/18/2022	5500976	N 100' OF S 520' OUT LOT E, VILLAGE OF PILGER	\$3,500.00	16,475	\$0.21
8/8/2022	5500965	S 60' OF N 120' OF OUT LOT B, VILLAGE OF PILGER	\$2,000.00	7,200	\$0.28
10/27/2022	5500793	5500793 LOTS 8 & 9, BLK 9, VILLAGE OF PILGER	\$4,330.00	16,800	\$0.26
1/6/2023	5500786	W 60' LOTS 2 & 3. BLK 8. VILLAGE OF PILGER	\$4,500.00	7,033	\$0.64
1/18/2023		PT OF OUT LOT B (.19 AC) (IN BLK 13) VILLAGE OF PILGER	\$3,750.00	8,400	\$0.45
3/24/2023	5500783	S 60' OF N 120' OF OUT LOT B. VILLAGE OF PILGER	\$4,500.00	6,749	\$0.67
0/06/2023	5500773	I OT 5 BI K 5 VII I AGE OF PII	\$5,000.00	8,400	\$0.60
0/20/2020	5500835	LOTS 10 &11. BLOCK 14. VILL	\$4,000.00	16,800	\$0.24
9/17/2024	5500779	T	\$1,500.00	8,400	\$0.18
					.39 Average

Lots 8 & 9 Block 14, Village of Pilger, 16,800 square feet 5500834 Contesting:

age 1	MNL	
ď	장	000
	PBI	L
	Ľ	9

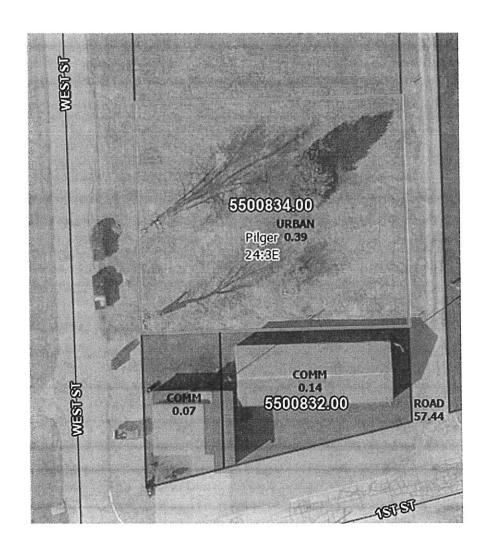
## STANTC COUNTY

主

2025 Real Estate Breakdown Report

13,600 13,600 7/2/25 10:30 AM Current 04/13/2016 Form 521 Electronic - Adjustment (Book: 50 Page: 875 Ext. Sale Date: 01/13/2014 ) Adjustment: 0.00 Reason: PROPERTY VILLAGE OF PILGER FORECLOSED ON WHEN IMPROVEMENT LOAN FROM VILLAGE WAS DEFAULTED ON. 5,460 5,460 Previous 5500834.00 120 N WEST ST PILGER, NE 68768 Card File / Perm Situs Improvement Land / Lots Buildings Value Total 02-01-01-01-07-02 1507-00-0-20005-014-0834 05/30/2019 35,000 76 / 221 1-P-4B LOTS 8 & 9 BLK 14 VILLAGE OF PILGER Book / Page Sale Date Sale Amount Class Code State GEO Cadastral WESTERHAUS, DAVID W & LEEANN M 330 S CUMING ST PILGER, NE 68768 VILLAGE PILGER PILGER N/A www.nebraskaassessorsonline.us 5500834.00 20-0030 Date Added Notes Location / Group Valuation / Group Neighborhood County Area Parcel ID District School Owner

	Т	7		2		$\neg$	×	0	-	<u> </u>	0	0	_	-		_
			Lot Value Appr ID	0 2365			Penalty Tax	_				00	_			
			Lot Value	13,600			ď									
			Add (+/-)	0			Total Tax	75.74	( )	72.82	78 18	0	77.32	7007	132.78	
	No. 10 Person		Value	0.900	0.500	0.200	Taxable	5.460		4,200	1 200	4,200	4.200	1	6,720	
			Cutoff	13,000	25,000	666'666'6	Exempt	C	o	0	<	>	0		0	
			Code				-	0		0		5	0	)	0	
			le Spot	N 00			Total	5 1B	1	4,200		4,20	4 20		6,72	
	CT 50 TT		Frontage Spot Code	120.000 N												
	Amount	5,720	100				P		>	0	. (	0	0		0	
	d		Lot Size	000			Land	2 16	0,4	4.200		4,20	A 20	1,10	6,72	
			Lot	16,800.000												
							P.		0	0	) (	0		>	0	
			Page 1	EET			Other									
:			fion	02 SaFoot 16.800.00 SQ. FEET			13.71									
			Description	6.800.0			20	200	<b>-</b>	_	)	0	c	0	0	
100	tion	-MODE	7	Foot 1			Ruilding									
LOAN I NOW VIETAGE WAS DELIVED TO	Description	HSF REMODEL	Mathod	02 Sq	I I			200								
			1									22				
200	Type	O1 Single Family					Statement Dietrict	חפות	220	REC	200	550		220	550	
	<b>Growth Type</b>	Sing 1	2				- Juour	1 2	4939	4000	4373	4890	1 0	48/b	4866	
The second second second				SFR	i		Ctoto	Sidie								
	Tax Year	2003	MANA	13 PII GFR	5		2007	real	2024		2023	2022	7077	2021	2020	



## Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name

**FORM** 

422

Name and Mailing Address of Person Filing P	rotest	Protest Number	Filed		
11 5+ +		2025-74		Lue 30, 20 25	
The person tiling this protect is the dwner of the property or authorized	to protect as behalf	Protested Valuation 20 🔏		ested Valuation (Required)	
The person filing this protest is the owner of the property or authorized of the owner, if the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest.	fes No	Land \$	Land \$		
Street of Other Mailing Address		Buildings	Building	ıs	
1 000814		\$	\$		
City, Town, or Post Office State	Zip Code	Total Land and Buildings	1 0	and and Buildings	
Property Identification Number Phone Number	0011	\$	\$		
5500776.0 40-517	2395	Personal Property \$	\$	al Property	
Email Address		Reasons for requested valuation of	change (Required)	(Attach additional pages if needed.)	
Real Property Description (Include Lot, Block, Addition, Location Addition, Range, and County) and/or Personal Property Description	ess, Section,	Annies el ul)	1100	D. M. R. Marine	H
1 S 4	MadibonS	Pilger Sold 9	1-1724 C	ago, caping	
AIKG ODN	Machine.	Mide Jaka	13 10	1 3(1500. I reall	water two
Village of Place	X/gev	Increases but the	nis factures	captable.	Misserde
sign '   ( )	100	•		1,005	
here Signature of Person Filing Protest	740			Date Date	
County Assessor's Recommendation	)	Referee's Re	ecommendation	n (If applicable)	1
		Ticlored Tit	Commendation	ii (ii applicable)	l
	<b>≆</b>				
*				-3	_
	oard of Equalizatio	n for Assessment Year 20			
Basis for Action Taken (County Board of Equalization Chairperson)				Land \$	
				Buildings	-
				\$	
				Total Land and Buildings \$	
				Personal Property	-
				\$	
Check One:  The county assessor has certified to the county board of equa	lization that a conv	Attached is a copy of that	t nation of the are	perty record file which substantiates	
of that portion of the property record file which substantiates the protested value is maintained in the county assessor's office in	e calculation of the	the calculation of the prot	tested value. If diss	satisfied with the board's decision, this	
form. If dissatisfied with the board's decision, this report and the	e property record file	Equalization and Review		used to complete an appeal to the Tax	
may be used to complete an appeal to the Tax Equalization ar	d Review Commission.				
Signature of County Board of Equalization Chairperson	***************************************	Date	e		
	County Cle	rk Certification			
Date the Protest was Heard Date	of the Decision	. Da	ate Notice of Decis	ion was Mailed to Protestor	
T					
The undersigned certifies that a copy of this protest and been mailed to the protestor at the above-shown address	eport of the action o	r tne county board of equaliza ? .	ation, which has 20 .	been accepted by the assessor,	has
			· ·		
Signature of County Clerk		Da	ate		

Dismissal. Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form 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 and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. Complete one protest form for each property being protested.

Real Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- If protesting the valuation of real property as determined by the county assessor, the protest must be filed after
  the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315
  and on or before June 30.
- If 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 30 days of the mailing of the notice.
- 3. If 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 30 days of the mailing of the notice.
- 4. If 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 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
- 2. If protesting the county 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 30 days of the mailing of the notice.

Special Filing Provisions. If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

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

Notice. For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding 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 October 15.

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

## **Notice of Valuation Change**

2025-7.4

05/20/2025

LEGAL DESCRIPTION

PARCEL:

5500776.00

FROM THE OFFICE OF

LOT 4, BLK 6, VILLAGE OF PILGER 215 N MADISON ST PILGER

STANTON COUNTY ASSESSOR P O BOX 895 STANTON, NE 68779 (402) 439-2210

## AGENT'S OR OWNER'S NAME AND MAILING ADDRESS

CALDWELL, JERRY L & JODY K STEWART, JT PO BOX 115 STANTON, NE 68779

Current value of the above property is for the year: 2025

Prior Building Value
0
Prior Other Improve
0
Prior Land Value
2,730
Prior Total Value
2,730

o for the year. 2020
Current Building Value
0
Current Other Improve
0
Current Land Value
7,560
Current Total Value
7,560

IF YOU DO NOT AGREE with this change, you may file a protest, from 6/1/2025 to 6/30/2025 with the county board of equalization for a review of your property valuation. The county board of equalization session commences on 6/1/2025 to 7/25/2025. IF YOU AGREE with this change, no action is necessary.

## **PROTEST INSTRUCTIONS**

## WHO MAY FILE.

Any person may protest the value of any real property.

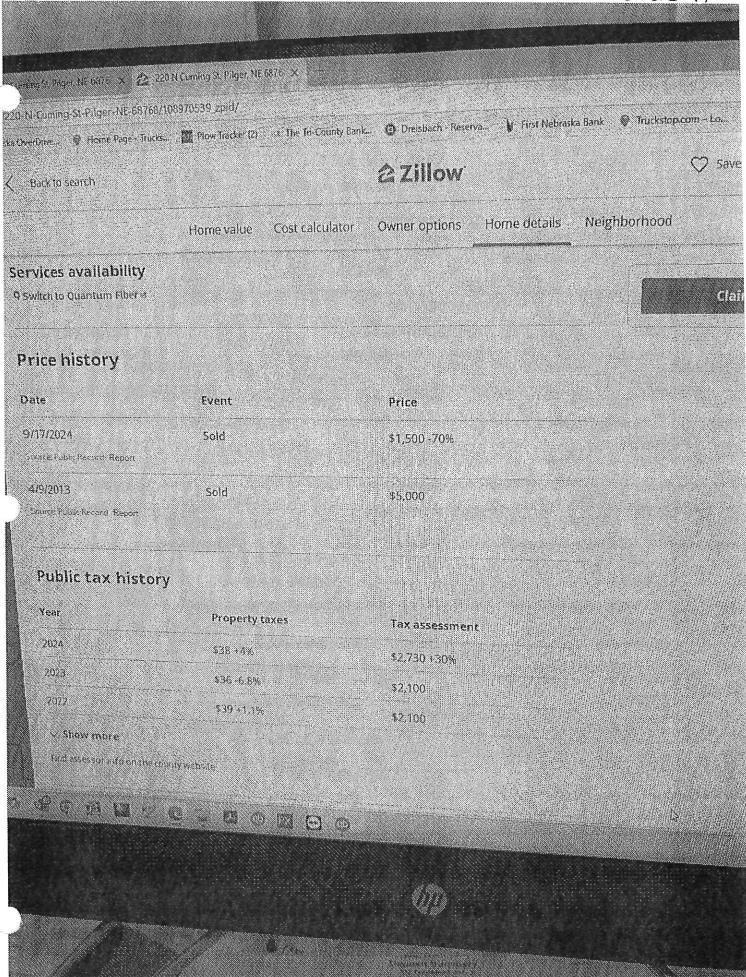
## WHEN AND WHERE TO FILE.

A protest of the value must be filed with the county board of equalization in the office of the county clerk within the 30 day period specified above. A protest form may be obtained from the county clerk's office.

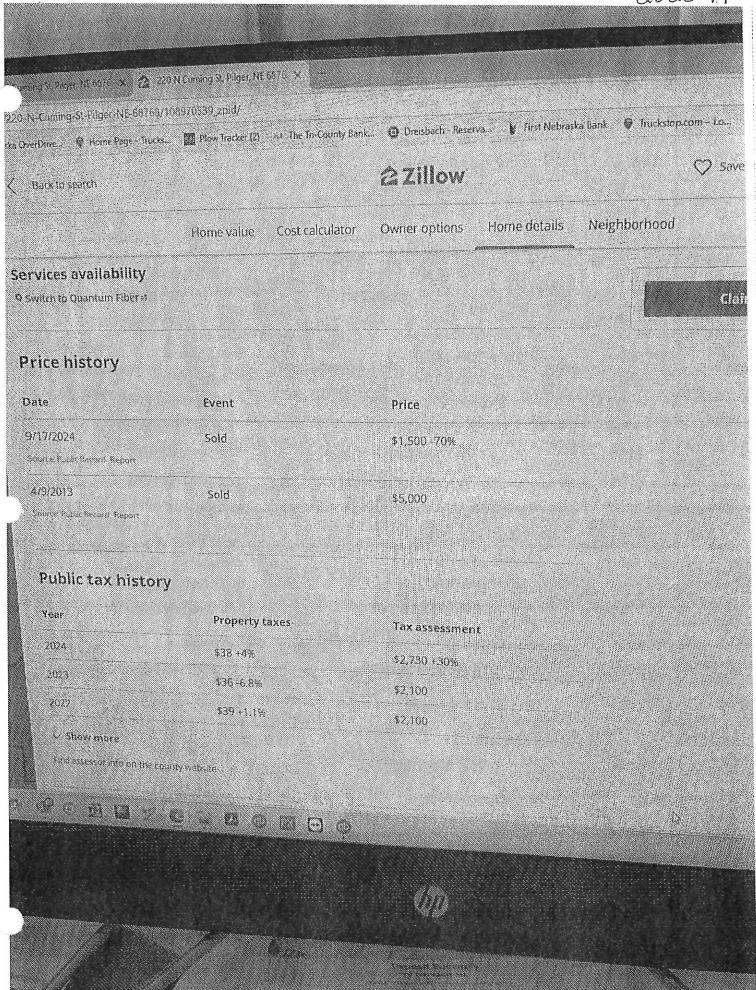
## WHAT THE PROTEST MUST CONTAIN.

All protests must contain the following information:

- 1. Name and address of owner of record,
- 2. Legal description of real property,
- 3. Parcel number, if assigned,
- 4. Value before change,
- 5. Value after change, and
- 6. Statement of reason or reasons why reduction in value should be made.



35

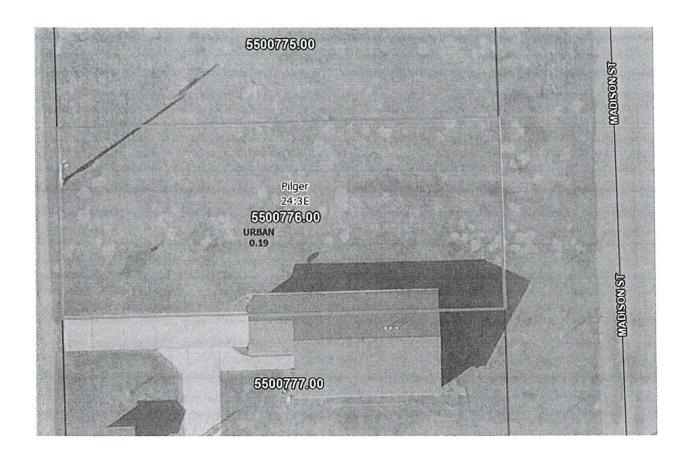


_	_	5
9	Z	AM
age	>	~
ď	9	17
	×	÷
	BF	
	4	195
	2	5
		-

## STANTC COUNTY

		3			STANTC	COONTY				rage I
		uil do o o o		č		troad amobile			ī	NF DANDWING
www.nei	www.nepraskaassessorsomme.us	SSOISOILLI	e'na	7	UZO Keal Estate	2025 Real Estate breaknowii Report			4	MA 11:11 62/2//
Parcel ID	55	5500776.00		Legal			Card File / Perm	5500776.00		
Owner				LOT 4,			Situs	To		¥
CALDWEL PO BOX 1	CALDWELL, JODY K STEWART PO BOX 115	STEWAR	_	VILLAGE OF PILGER	- PILGER		PILGER, NE 68768	- - - - - - - - - - - - - - - - - - -		
STANTON	STANTON, NE 68779									
					10 10 10 00	70 10	Velen		Drowing	Current
County Area	<b>ea</b> 0	Z	N/A	Class Code	02-01-01-01-07-01	1-0/-01	Value		Lievious	
Neighborhood	7 boo	Ф	PILGER	State GEO	1507-00-0-2	1507-00-0-20005-006-0776	Buildings		<b>&gt;</b> (	0 0
Location / Group	Group 7	Δ.	PILGER	Cadastral			Improvement		0 0	1
Valuation / Group	Group 0	Z	N/A	Book / Page			Land / Lots		2,730	000,7
District		550 V	VILLAGE	Sale Date	09/10/2021		Total		2,730	7,560
School	20	20-0030		Sale Amount	0					
Tax Year	Growth Type	Type	Description		Amount	nt				
2011	01 Single Family	Family F	REPLCD PORCH-W/DECKS		1,485	35				
Model			Method Description		Lot Size	Frontage Spot Code	Cutoff	Value Add (+/-)		A
13 DII GER			١.	ET	8,400.000	60.000 N	13,000 0	0.900		7,560 2320
2					***		25,000 0	0.500		
							9,999,999	0.200		
Vear	Statement	District	Buildina	Other	Land	Total	Exempt Ta		Total Tax	Penalty Tax
	1	550	0	0	2,730	2,730	0	2,730	37.86	0
2023	4867	550	C	0	2,100	2,100	0	2,100	36.42	0
2022	4834	550	0	0	2,100	2,100	0	2,100	39.08	0
2024	1825	550	C	0	2,100	2,100	0	2,100	38.66	0
202	4023	250	0 0	0	3,360	3,360	0	3,360	66.40	0
7070	5-54	000	>	j	TOTAL STREET, AND ADDRESS OF THE PARTY OF TH					

2025-74



## Property Valuation Protest and Report of County Board of Equalization Action County Name

FORM

422

	lete a separate protest fo	orm for each parcel.	1 Star	ton
Name and Mailing Address of Person Fi	ling Protest	Protest Number	Filed_	Tr. 20 25
John Stand		3000	5 -	June 30, 20 25
The person filing this protest is the owner of the property or aut of the owner. If the protest is being filed on behalf of the owner,	horized to protest on behalf	Protested Valuation 20_ Land	Requ	rested Valuation (Required)
of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest.	Yes No	\$	\$	
Street or Other Mailing Address		Buildings	Building	gs
PUDIXID		\$	\$	
City, Town, or Post Office State	Zip Gode	Total Land and Buildings	1	and and Buildings
Property Identification Number Phone Number	0015	\$ Personal Property	\$	
550(175 (1)) 4(0)	5172395	\$	\$	nal Property
Email Address	1			(Attach additional pages if needed.)
icaldwell Stanton.	nu	1 Town 1050	lelast	11000 Larg XSIDD
Real Proderty Description (Include Lot, Block, Addition, Location Township, Range, and County) and/or Personal Property Description.	on Address, Section,	6/11/0-16	1 de la	12 1200 N. 220 N.C.
1 5 4 3 2 2 N Nr.	Lic a S P	daly counter	elwinn	13/000.00 20 11 (0)
2017 D	01961121	Pilger Seld	1-17-24	for 1500 , 1 (ea)
10/	Miger	1 10000 h +	el. 1	120 12001
Village of Filger	1-1	Increased Dut	7111) MR	easy /3 6/ AUT 120
sign   / / / //g	Hewier			1-15 anaconte
here Signature of Person Filing/Protest/	ravec			
1 /				10000000
County Assessor's Recommen	dation	Referee's F	Recommendation	on (If applicable)
	NI.			
· ·				
Decision of Cou Basis for Action Taken (County Board of Equalization Chairpe	inty Board of Equalizati	on for Assessment Year 20_		
Dasis for Action failer (County Board of Equalization Charpe	sison)			Land \$
				Buildings
				\$
				Total Land and Buildings
				\$
				Personal Property \$
Check One;				Ψ
The county assessor has certified to the county board of that portion of the property record file which substant protested value is maintained in the county assessor's form. If dissatisfied with the board's decision, this repormay be used to complete an appeal to the Tax Equalization.	lates the calculation of the office in electronic or paper and the property record file	the calculation of the pro report and the property Equalization and Beview	otested value. If dis record file may be	operty record file which substantiates ssatisfied with the board's decision, this used to complete an appeal to the Tax
Signature of County Board of Equalization Chairperso	n	Da	te	
	County Cl	erk Certification		
Date the Protest was Heard	Date of the Decision	.	ate Notice of Deci	sion was Mailed to Protestor
The undersigned certifies that a copy of this protes been mailed to the protestor at the above-shown as	t and report of the action	of the county board of equaliz	ation, which has 20	been accepted by the assessor, has
Signature of County Clerk		<u></u>	ate	
Jighatile of County Clerk		L	Tano:	

Dismissal. Failure to adequately identify the property that is being protested, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form 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 and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. Complete one protest form for each property being protested.

Real Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation of real property as determined by the county assessor, the protest must be filed after the county assessor's completion of the real property assessment roll required by Neb. Rev. Stat. § 77-1315 and on or before June 30.
- 2. If 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 30 days of the mailing of the notice.
- 3. If 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 30 days of the mailing of the notice.
- 4. If 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 30 days of the mailing of the notice.

When applicable, this form may be used for the protest of special valuation for agricultural and horticultural land.

Personal Property Protest Filing Deadlines. If additional space is needed, attach the additional information to this form.

- 1. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.
- 2. If protesting the county 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 30 days of the mailing of the notice.

 $\textbf{Special Filing Provisions.} \ \textbf{If a filing deadline falls on a weekend or holiday, the filing deadline is the next business day.} \\$ 

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

Notice. For protests of Real Property, subpart (1), or Personal Property, subpart (1), as stated above, the county clerk shall notify the protester by August 2 of the county board of equalization's decision regarding the protest. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

For all other protests, the county clerk shall notify the protester within seven days of the county board of equalization's decision regarding 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 October 15.

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

## **Notice of Valuation Change**

05/20/2025

LEGAL DESCRIPTION

PARCEL:

5500775.00

FROM THE OFFICE OF

LOT 3, BLK 6, VILLAGE OF PILGER 225 N MADISON ST PILGER STANTON COUNTY ASSESSOR P O BOX 895 STANTON, NE 68779 (402) 439-2210

## AGENT'S OR OWNER'S NAME AND MAILING ADDRESS

CALDWELL, JERRY L & JODY K STEWART, JT PO BOX 115 STANTON, NE 68779

Current value of the above property is for the year: 2025

Prior Building Value
0
Prior Other Improve
0
Prior Land Value
2,730
Prior Total Value
2,730

Current Build	ling Value
0	
Current Othe	r Improve
0	
Current Lar	nd Value
7,50	60
Current Tot	al Value
7,5	60

IF YOU DO NOT AGREE with this change, you may file a protest, from 6/1/2025 to 6/30/2025 with the county board of equalization for a review of your property valuation. The county board of equalization session commences on 6/1/2025 to 7/25/2025. IF YOU AGREE with this change, no action is necessary.

## PROTEST INSTRUCTIONS

## WHO MAY FILE.

Any person may protest the value of any real property.

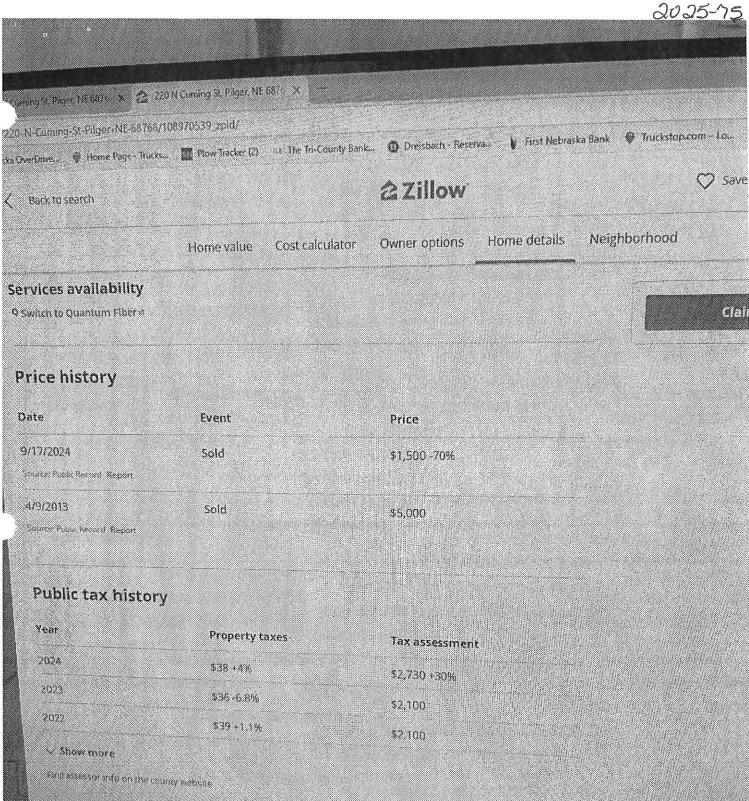
## WHEN AND WHERE TO FILE.

A protest of the value must be filed with the county board of equalization in the office of the county clerk within the 30 day period specified above. A protest form may be obtained from the county clerk's office.

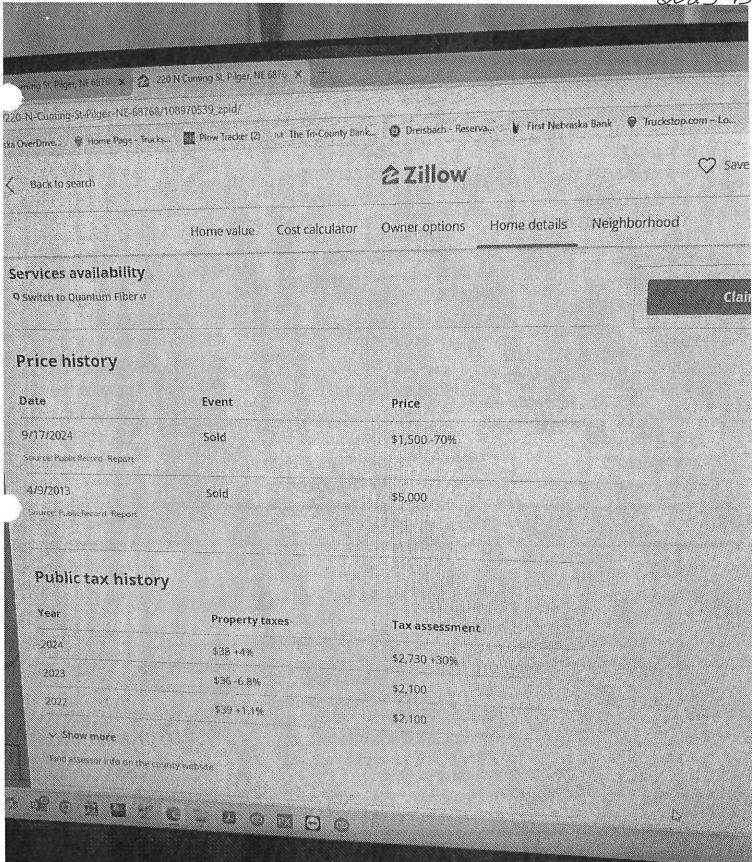
## WHAT THE PROTEST MUST CONTAIN.

All protests must contain the following information:

- 1. Name and address of owner of record,
- 2. Legal description of real property,
- 3. Parcel number, if assigned,
- 4. Value before change,
- 5. Value after change, and
- Statement of reason or reasons why reduction in value should be made.



Į,



# STANTON COUNTY 2025 Real Estate Breakdown Report

	,		2025
Page 1 RECORDCARD 3/18/25 04:36 PM		Current	
ĸ	00	Previous  0 2,730 2,730 2,730 2,730 37.86 36.42 39.08 38.66 66.40 42.48 41.06 41.42 43.00 55.86 1,490.26 1,490.26 1,432.44 1,432.44 1,432.44 1,452.80 1,476.32	
	5500775.00 ISON ST E 68768	Value 0.900 0.500 0.500 0.200 0.200 2,730 2,100	
	Card File Situs 225 N MADISON ST PILGER, NE 68768	Value   Buildings   Improvement   Land / Lots   Total   Cutoff   13,000   25,000   9,999,999   0   0   0   0   0   0   0   0   0	
STANTON COUNTY 2025 Real Estate Breakdown Report		02-01-01-01-01 1507-00-0-20005-006-0775 1-P-2C 89 / 549 09/10/2021 67,500 60.000 N    Each   Frontage Spot Code	
	PILGER	02-01-07-01 1507-00-0-20005-0 1-P-2C 89 / 549 09/10/2021 67,500 Eot Size 8,400.00 60. 2,100 2,10	
	Legal LOT 3, BLK 6, VILLAGE OF P	Class Code State GEO Cadastral Book / Page Sale Date 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ş
www.nebraskaassessorsonline.us	) K STEWART, JT	8,400.00 SC 8,400.00 SC 0 0 0 0 0 0 0 0 0 0 0 0 0	
	Parcel ID 5500775.00  Dwner  CALDWELL, JERRY L & JODY K STEWART, JT PO BOX 115 STANTON, NE 68779	Area 0 N  Inflood 7 P  I Group	
	Parcel ID Owner CALDWELL, PO BOX 115 STANTON, N	County Area Neighborhood Location / Group Valuation / Group District School Model  13 PILGER  Sale Date 05/09/2013 09/11/2002 Year Statemen 2024 4887 2027 4847 2020 4817 2019 4807 2019 4807 2014 4847 2015 5067 2011 5002 2010 4977 2011 5002 2010 4977 2011 5003	

44