

APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

**READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING
AND FILING AN APPEAL.**

Please type or legibly print all information.

1. A separate appeal form must be completed and filed for each decision, action, order, or determination from which you wish to make an appeal.
2. A separate appeal form must be filed for each parcel of real property on which an appeal is based.
3. A separate appeal form must be filed for each taxable tangible personal property list on which an appeal is found.
4. Each appeal must be accompanied by a copy of the decision, action, order or determination appealed from or other documentation of that decision, action, order or determination.
5. A filing fee of \$25.00 must be paid with each appeal, unless filed by a County Assessor, a County Board of Equalization, the Property Tax Administrator, or the Tax Commissioner. A check or money order made payable to the Tax Equalization and Review Commission must be included with an appeal mailed to the Commission. The fee may be paid in cash if delivered personally. A refund of appeal fees may be made if multiple appeals are consolidated after filing, however, the filing fee must be paid for each appeal as filed even if a refund will be requested later.

**ADDITIONAL INSTRUCTIONS ARE ON THE REVERSE. IT IS IMPORTANT TO READ ALL
OF THE INSTRUCTIONS BEFORE FILING THE APPEAL FORM.**

For office use only

Filing Fee: \$ _____

Appeal #: _____

Name, Mailing Address, E-Mail Address, Telephone and Fax Number of Person signing this form:

First _____	Mi _____	Last _____	Daytime Telephone Number _____
Title (if applicable) _____			Fax Number _____
Street or other mailing address _____			E-Mail Address _____
City _____	State _____	Zip _____	
Preferred method of contact other than regular mail _____			

Legal Description:

For Real Property: Include Lot, Addition, Location, Address, Section, Township, Range.
For Personal Property: List Description & Location:

Attach separate sheet if needed.

I am appealing from a decision of the

- _____ County Board of Equalization
- _____

CHECK FILING STATUS

- I am signing as owner of the described property
- I am signing as a legally designated trustee of the _____ trust
- I am signing as an officer, director, full time employee etc. of _____
- I am signing as legal counsel for _____
- I am signing as _____

Reason for Appeal: Be Specific. If additional space is needed attach additional sheets to each copy of this appeal form.

Under penalties of law, I declare that the information stated on this appeal form is, to the best of my knowledge and belief, true and correct.

sign here _____ (Signature of Person Signing Appeal) _____ (Print your Name & Title if any) _____ (Date)

Filing Checklist: Appeal Form Decision Filing Fee Signed

Mailing address: Tax Equalization and Review Commission, P.O.Box 95108 Lincoln, Nebraska 68509-5108

FILING INSTRUCTIONS CONTINUED:

6. **CAUTION** This appeal form must be signed by an owner or other person described in Chapter 5 of the Commission's rules and regulations or legal counsel for a person who could appeal.

7. The filing deadline for appeals varies with the subject and type of decision, action, order, or determination you are appealing.

IT IS YOUR RESPONSIBILITY TO REVIEW THE STATUTES TO DETERMINE WHETHER AN APPEAL MAY BE MADE TO THE COMMISSION AND TO DETERMINE THE APPLICABLE FILING DEADLINE.

- If you received a notice of valuation change from the county assessor and were required to file a protest on or before June 30 then an appeal from a decision on the protest, must be filed on or before August 24, unless the protest hearing deadline has been extended. The protest hearing deadline can only be extended by a County Board of Equalization in Douglas, Lancaster or Sarpy Counties. If the protest hearing deadline has been extended by the County Board of Equalization, an appeal from a decision on the protest must be filed on or before September 10. Review sections 77-1502 and 77-1510 of Nebraska Statutes and call the county clerk if you want to know if the protest hearing deadline has been extended by the County Board of Equalization.
- If a County Board of Equalization made an initial determination that property is undervalued or overvalued, it proposed a value and sent notice of that value. An appeal of a Board's decision on a protest of that value must be filed on or before October 15, unless the protest hearing deadline has been extended. The protest hearing deadline can only be extended by a County Board of Equalization in Douglas, Lancaster or Sarpy Counties. If the protest hearing deadline has been extended by the County Board of Equalization, an appeal from a decision on the protest must be filed on or before October 30. Review section 77-1504 of Nebraska Statutes and call the county clerk if you want to know if the protest hearing deadline has been extended by the County Board of Equalization.
- Various Nebraska Statutes allow an appeal to the Tax Equalization and Review Commission from decisions, actions, orders, or determinations made by:
 - A County Board of Equalization other than those described above;
 - The Property Tax Administrator;
 - The Department of Motor Vehicles affecting value or taxation of motor vehicles;
 - The Tax Commissioner affecting eligibility for homestead exemption; and
 - Others as authorized by statute.

Generally appeals from those decisions, actions, orders, or determinations must be filed within 30 days of their date.

8. If a filing deadline falls on a weekend or state or nationally observed holiday, the filing deadline is extended to the next business day.

9. If an appeal is mailed to the Commission through the US Postal Service, the appeal is considered filed on the date of the legible postmark. Private or commercial carrier posting dates will not be considered. Envelopes without sufficient postage are not delivered to the Commission. The Commission's mailing address is: Tax Equalization and Review Commission, P.O. Box 95108, Lincoln, Nebraska 68509-5108.

10. Petitions, appeals, documentation and filing fees may be hand delivered to the Commission at its offices on the 6th Floor, Nebraska State Office Building, 301 Centennial Mall South, Lincoln. The State Office Building is located one block north of the Capitol Building in Lincoln. An appeal delivered after 5:00 P.M. is deemed received the next business day. **The Commission does not accept appeals by fax.**

11. Attach a copy of the decision, action, order, or determination appealed from or other information that documents the decision, action, order, or determination you are appealing. **DO NOT SEND OTHER EVIDENCE WITH YOUR APPEAL.** The Commission will enter an order for hearing that will specify the dates by which evidence must be delivered.

12. If you want further information, please consult the Commission's brochures titled "Valuation Appeals to The Tax Equalization and Review Commission" and "What to Expect at your Valuation Hearing." You may also review the Commission's Rules and Regulations online at www.terc.ne.gov, or you may order a printed copy for \$10.00.

13. The Commission's telephone number is 402-471-2842. The Commission does not have a toll free number.

14. **RECHECK YOUR APPEAL FORM, SIGN IT, ATTACH A COPY OF THE DECISION YOU ARE APPEALING FROM, PAY THE FILING FEE AND FILE YOUR APPEAL WITH THE COMMISSION ON TIME. AN APPEAL WHICH IS NOT COMPLETE WILL BE DISMISSED. KEEP A COPY FOR YOUR FILES.**