

## APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

**READ ALL INSTRUCTIONS CAREFULLY BEFORE FILING AN APPEAL. ADDITIONAL INSTRUCTIONS ARE LOCATED ON THE SECOND PAGE OF THIS FORM.**

- For *each* decision, action, order, determination, parcel, or personal property list you are appealing, you **must** submit:
  1. A completed appeal form;
  2. A copy of the decision, action, order, or determination appealed; and
  3. The required filing fee.
- The deadline for filing an appeal or petition varies depending upon the type of appeal or petition being filed. See Page 2 of this form for more details.

<b>Valuation Appeals &amp; Petitions:</b>  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: left; border-bottom: 1px solid black;"><u>TAXABLE VALUE</u></td> <td style="text-align: left; border-bottom: 1px solid black;"><u>FILING FEE</u></td> </tr> <tr> <td>\$1 to \$249,999</td> <td>\$40</td> </tr> <tr> <td>\$250,000 to \$499,999</td> <td>\$50</td> </tr> <tr> <td>\$500,000 to \$999,999</td> <td>\$60</td> </tr> <tr> <td>\$1,000,000 +</td> <td>\$85</td> </tr> </table> <b>All Other Appeals &amp; Petitions: \$40</b>	<u>TAXABLE VALUE</u>	<u>FILING FEE</u>	\$1 to \$249,999	\$40	\$250,000 to \$499,999	\$50	\$500,000 to \$999,999	\$60	\$1,000,000 +	\$85	<u><b>Contact Information for Person Signing this Appeal Form:</b></u>  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border-bottom: 1px solid black;">First Name</td> <td style="width: 5%; border-bottom: 1px solid black;">MI</td> <td style="width: 25%; border-bottom: 1px solid black;">Last</td> <td style="width: 45%; border-bottom: 1px solid black;">Daytime Telephone Number</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Mailing Address</td> <td colspan="3" style="border-bottom: 1px solid black;">Fax Number</td> </tr> <tr> <td style="border-bottom: 1px solid black;">City</td> <td style="border-bottom: 1px solid black;">State</td> <td colspan="2" style="border-bottom: 1px solid black;">Zip</td> </tr> </table>	First Name	MI	Last	Daytime Telephone Number	Mailing Address	Fax Number			City	State	Zip	
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<b>I am appealing from a decision of:</b> <input type="checkbox"/> The _____ County Board of Equalization. <input type="checkbox"/> Other: _____  <input type="checkbox"/> <b>I have other/unresolved appeals waiting for hearings.</b>	<b>Legal Description and Parcel Number:</b> _____ _____ _____
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**I am signing this appeal as:**

The **owner** of the described property.   
  A legally designated **trustee** of the \_\_\_\_\_ trust.  
 An **officer, director, full-time employee, LLC member, etc.**, of \_\_\_\_\_.  
 **Legal Counsel** for \_\_\_\_\_.   
  Other: \_\_\_\_\_

**CAUTION:** This appeal must be signed by a property owner or other person authorized by Title 442 Neb. Admin. Code.

**Reason for Appeal** (Attach additional pages if needed):

\_\_\_\_\_

\_\_\_\_\_

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

Sign here: \_\_\_\_\_  
Signature
Print Name
Date

**Filing Checklist:**    *Appeal Form*       *Decision*       *Filing Fee*       *Signed*

<b>This space for office use only.</b>  Appeal #: _____  Filing Fee: _____  Check No: _____  Verified: _____	Received
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## **FILING INSTRUCTIONS CONTINUED:**

**IT IS YOUR RESPONSIBILITY TO REVIEW THE STATUTES TO DETERMINE THE APPLICABLE FILING FEE, FILING DEADLINE, AND OTHER REQUIREMENTS FOR YOUR APPEAL.** Most relevant statutes can be found in Chapter 77 of the Nebraska Revised Statutes.

- Under Neb. Rev. Stat. § 77-1502: If you protested a Notice of Preliminary Valuation or Notice of Valuation Change from the County Assessor to the County Board of Equalization and you wish to appeal the determination of the Board, your appeal must be filed no later than:
  - September 10 of the tax year in question for a county that has extended the protest hearing deadline;
  - August 24 of the tax year in question for all other counties.
- Under Neb. Rev. Stat. § 77-1504: If a County Board of Equalization determined that your property was overvalued or undervalued, sent you notice of a proposed value, and made a decision on your protest of that value, your appeal must be filed no later than:
  - October 30 of the tax year in question for a county that has extended the protest hearing deadline;
  - October 15 of the tax year in question for all other counties.
- If a failure to give notice of a decision prevented timely filing of an appeal authorized by Neb. Rev. Stat. §§ 77-1501 to 77-1510, you may petition TERC for review no later than December 31 of the tax year in issue.
- Various Nebraska Statutes allow appeals to TERC from decisions, actions, orders, or determinations made by a County Board of Equalization (other than the decisions described above); the Property Tax Administrator; the Department of Motor Vehicles (relating to value or taxation of motor vehicles); the Tax Commissioner (relating to eligibility for certain exemptions); and other entities as authorized by statute. Appeals from these decisions, actions, orders, or determinations must usually be filed within 30 days of their date.
- If a filing deadline falls on a weekend or state or nationally observed holiday, the filing deadline is extended to the next business day.
- Petitions, appeals, documentation, and filing fees may be mailed to TERC at:  
Tax Equalization and Review Commission, P.O. Box 95108, Lincoln, NE 68509-5108.
- Petitions, appeals, documentation, and filing fees may be hand delivered to TERC at the sixth floor of the Nebraska State Office Building, 301 Centennial Mall South, Lincoln. An appeal delivered after 5:00 PM is deemed received the following business day. TERC does not accept appeals by fax or email.
- If an appeal is mailed to TERC through the US Postal Service, with the correct address and sufficient postage, the appeal is considered filed on the date of the postmark. If the appeal is sent to TERC through a private carrier (FedEx, UPS, etc.), the appeal is considered filed on the date it is received by TERC.
- Envelopes without sufficient postage or an incorrect address will not be delivered to TERC. The original postmark of an appeal or petition returned due to insufficient postage or an incorrect address will *not* be considered the filing date.
- Your appeal must include 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. See 442 Neb. Admin. Code Ch. 5 for examples of what constitutes “other information.”
- **DO NOT SEND OTHER EVIDENCE WITH YOUR APPEAL.** When your hearing is scheduled, TERC will send you a Notice of Hearing explaining how to provide your evidence.
- Additional information is available on TERC’s website at [www.terc.ne.gov](http://www.terc.ne.gov). TERC’s telephone number is 402-471-2842. TERC employees will attempt to assist you but cannot give you legal advice about filing your appeal or presenting your case to the Commission.

**ANY INCOMPLETE APPEAL MAY BE SUBJECT TO DISMISSAL DUE TO JURISDICTIONAL DEFECTS.** Please review these instructions and check your appeal carefully to make sure it is complete before filing the appeal.