

# Property Valuation Protest

## and Report of County Board of Equalization Action

FORM  
**422**

County Name \_\_\_\_\_

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST		Protest Number	Filed _____, 20____
Name		<b>Protested Valuation 20____</b>	<b>Requested Valuation</b>
Street or Other Mailing Address		Land \$	Land \$
City, Town, or Post Office	State	Buildings \$	Buildings \$
Property Identification Number	Telephone Number	Total Land and Buildings \$	Total Land and Buildings \$
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description		Personal Property \$	Personal Property \$
		Reasons for requested valuation change (Attach additional pages if needed.)	

**sign  
here** ►

Signature of Person Filing Protest \_\_\_\_\_

Date \_\_\_\_\_

County Assessor's Recommendation	Referee's Recommendation (If applicable)

### Decision of County Board of Equalization 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 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.

☐ Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. 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.

► Signature of County Board Chairperson \_\_\_\_\_

Date \_\_\_\_\_

### County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on \_\_\_\_\_, 20\_\_\_\_.

► Signature of County Clerk \_\_\_\_\_

Date \_\_\_\_\_

## INSTRUCTIONS

**DISMISSAL.** Failure to adequately identify the property that is being protested or not stating a reason for the protest will result in dismissal of the protest.

**WHERE TO FILE.** This form may be used to protest the valuation and any penalties assessed on real and/or personal property. When completed, this form must be filed with the county board of equalization at the office of the county clerk in the county where the property is located. **The protest must be signed and dated.**

**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 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.

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.

**The report of the county board of equalization decision is available at the office of the county clerk or county assessor, whichever is appropriate.**