

**DOUGLAS COUNTY BOARD OF EQUALIZATION (BOE)
POLICIES AND PROCEDURES FOR
REAL PROPERTY VALUATION PROTESTS 2023**

1. The Assistant County Administrator shall serve as the BOE Coordinator.
2. Referees shall be retained by the Douglas County Board of Equalization. Referees shall objectively review assessment protest materials as presented, applying their professional expertise, and shall not serve as an advocate for any party.
3. The South Farnam Level of the Civic Center shall serve as the Clerk's working area. The North Farnam Level of the Civic Center will be used for referee review of protests filed and appointments. Additional/alternate space may be used as needed and some referee review and telephonic appointments may be conducted remotely. Due to the **COVID-19 pandemic**, clerical staff and referees may be provided with masks, hand sanitizer, disinfectant for workstations and other supplies deemed necessary to promote health and safety.
4. . All valuation protests are to be
 - a. filed electronically, **or**
 - b. filed by mail to the Douglas County Board of Equalization, 1819 Farnam St., Omaha, NE 68183, **or**
 - c. hand-delivered to the Board of Equalization office, Farnam Level, 1819 Farnam St., Omaha, NE 68183.
5. All protests shall be filed on or after June 1, 2023 and no later than June 30, 2023.
 - Protests filed through the **online filing application** at www.boardofequalization.org shall be accepted as long as they are filed on or after June 1, 2023 and no later than June 30, 2023 at 11:59 pm. Douglas County shall not be responsible for any delays in online filing due to technical problems.
 - **Protests submitted via e-mail** must be received no later than 11:59 pm on June 30, 2023. Douglas County shall not be responsible for any delays in filings via e-mail due to technical problems.
 - **Mailed Protests or Hand Delivered Protests** shall be accepted as long as they are postmarked or filed on or after June 1, 2023 and no later than June 30, 2023.
 - County Offices shall not be open outside of the normal operating hours of Monday through Friday for walk-in traffic. The Board of Equalization office on the Farnam Level has operating hours of Monday through Friday from 8:30 am - 4:30 pm (excluding holidays) . Hand-delivered filings must be submitted during normal operating hours, except on June 30, 2023, when hand-delivered filings will be accepted until 6:00 pm.
6. Those protesting are encouraged to use the BOE website (www.boardofequalization.org) or to contact the BOE by phone (402-444-6510). Protest forms, answers to procedural questions, and other information can be obtained through the BOE website. Those who visit the BOE in person are encouraged to comply with all current state and local directed public health measures.
7. The referee shall make an objective decision based on the data and other relevant market data as appropriate. A referee shall review the data presented by the protester and the Assessor/ Register of Deeds. The referee shall make a recommendation and submit it to the referee coordinator. The recommendation shall be reviewed by a referee coordinator and the final recommendation shall be forwarded to the Board of

Equalization. The referee coordinator shall review all information, approve or overrule the referee recommendation and complete a referee coordinator recommendation. The final recommendation to the Douglas County Board of Equalization shall be that of the referee coordinator.

8. Each protester shall be afforded the opportunity to meet with a referee to provide information relevant to the protested property value. Referee appointments may be conducted by telephone or in person. All individuals choosing to meet in person are encouraged to comply with all current state and local directed public health measures. Absent an appointment requested by the protester, the referee will review the protest in absentia. Additional detail about the appointment process is appended to this document (see p. 6).
9. Each protester may submit evidence at the time the protest is filed. Additional evidence may be submitted by June 30, 2023, or by the time of an appointment with a referee (should a protester schedule to meet with a referee). Protesters submitting additional evidence at an in-person appointment should arrive at least 30 minutes before the scheduled appointment to allow for processing of additional documentation. A protester's failure to arrive timely for a scheduled appointment may result in the forfeiture of the appointment. All protest appointments before a referee are scheduled to conclude by July 19, 2023.
10. For protesters who wish to submit evidence electronically, all supporting digital media can be submitted online through www.boardofequalization.org. Supported file types are limited to .pdf, .xlsx, .docx, .jpg, .jpeg, .png, .txt, and file size restrictions may also apply. The Board of Equalization cannot accept digital media such as a USB stick, CD, DVD, etc. due to hardware compatibility and cybersecurity concerns, and such items will be returned to the protester (if feasible). Any electronic evidence containing malicious software may be automatically rejected by the Board of Equalization's systems, and therefore will not be considered by the Board of Equalization.
11. Those submitting protests online shall be subject to the terms and conditions attached to this document (see p. 7).
12. Assessor /Register of Deeds recommendations may be noted on the Board of Equalization information packet for each protest, prior to the protest being reviewed by a referee. The property information provided by the Assessor/Register of Deeds office for each protest shall be made available on www.boardofequalization.org.
13. The Board of Equalization shall meet on or before August 10, 2023, to review the written findings and recommendations of the referees and referee coordinators. The Board of Equalization may approve the findings and recommendations, hear additional testimony, or set aside the referees' findings and hear the protest again.
14. Property owners shall be notified by mail of the action taken by the Board of Equalization by August 18, 2023. Notifications will also be available on www.boardofequalization.org, along with other documentation associated with the protests. Any request for hard copies of protest documentation shall be processed through the County Clerk.
15. Referee (Residential, Commercial and Agricultural) compensation shall be \$75/hour. Referee coordinators shall be retained and each shall be compensated at \$110/hour. Additional referees or referee coordinators may be hired if the workload so demands.

16. Those who qualify as Commercial referees shall include active real property appraisers who are certified general real property appraisers. All such appraisers appointed as commercial referees must comply with the requirements of Neb. Rev. Stat. §76-2221(7).
17. Those who qualify as residential referees shall include active real property appraisers who are licensed residential real property appraisers, certified general real property appraisers, or certified residential real property appraisers. All such appraisers appointed as residential referees must comply with the requirements of Neb. Rev. Stat. §76- 2221(7).
18. The BOE Coordinator shall compile and present to the Board for its approval a list of potential referees and referee coordinators who the BOE Coordinator shall be authorized to use during the protest and appeal process.
19. In emergency circumstances, the BOE Coordinator has the authority to retain the services of qualified non-appraiser real estate professionals to act as Referees.
20. Regularly scheduled referee hours shall be Monday through Friday from 8:30 a.m.to 4:30 p.m. Additional hours, including evenings and weekends, may be scheduled as needed. Referees shall receive a one-half hour unpaid lunch. Remote work by referees may be conducted with advance approval of the BOE Coordinator.
21. Information outlining the 2023 Douglas County Board of Equalization process shall be available on the Board of Equalization web site: www.boardofequalization.org.