

DOUGLAS COUNTY BOARD OF EQUALIZATION

Frequently Asked Questions (FAQs)

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Where can I find my parcel number?

You can find your parcel number by searching for your property address through the Assessor/Register of Deeds' [Valuation Lookup & Mapping](#) web page.

If you received a "2024 IMPORTANT VALUATION NOTICE" from the Douglas County Assessor/Register of Deeds' Office, in the upper left corner you will see your parcel ID listed. Please note, when entering the parcel ID into the online protest form, only use the first ten digits listed (which we highlighted in the example below).

[Parcel ID example](#)

Please note, if your property's valuation did not change from the previous year, then you would have not received a "2024 IMPORTANT VALUATION NOTICE."

When & where can I file a protest?

Real property valuation protests must be signed and filed/postmarked **between June 1 and July 1, 2024. No exceptions.** The protester is responsible for the timely submission of the protest.

Online - Protests can be submitted through the online filing application on the BOE's website (www.boardofequalization.org) **until 11:59 p.m. on July 1, 2024**. Douglas County shall not be responsible for any delays in electronic filings due to technical problems.

By Mail - Protests must be postmarked by July 1, 2024. Mail the protest to: Douglas County Board of Equalization | 1819 Farnam St. | Omaha, NE 68183.

By Hand-Delivery - Protests can be hand-delivered on weekdays (excluding holidays) between June 1 and July 1, 2024, from 8:30 a.m. to 4:30 p.m. to the Board of Equalization (BOE) office located on the Farnam Level of the Omaha-Douglas Civic Center at 1819 Farnam St., Omaha, NE 68183. However, **the BOE office will accept protests until 6:00 p.m. on July 1, 2024**.

Who can I call if I need help?

Please call the Douglas County Board of Equalization (BOE) Office at 402-444-6510, between 8:30 AM – 4:30 PM, Monday through Friday (excluding holidays).

How will my 2024 valuation impact my property taxes?

Property taxes are paid in arrears. The property taxes you are paying right now during calendar year 2024 are your 2023 property taxes (which is based off of your 2023 valuation). So, your 2024 valuation will not impact the property tax amount you owe for tax year 2023.

However, during calendar year 2025 (when you will be paying your 2024 property taxes), your 2024 property tax amount will be based off of your 2024 valuation.

Political subdivisions (i.e. the county, cities, school districts, etc.) will not set their 2024 property tax rates until September, so the Douglas County Board of Equalization (BOE) is unable to project the impact your 2024 valuation will have on the property tax amount you will owe for the 2024 tax year.

What kind of evidence/supporting documentation can I submit with my protest?

Below are examples of supporting documentation protesters could submit with their protest, but supporting documentation is not limited to these examples (please note, providing any of the following suggested examples will not guarantee a change in valuation):

- A copy of documentation that shows the property's selling price if it was recently purchased (i.e. real estate closing statement).
 - If you feel the purchasing price of your property is still valid, then you could consider submitting that information with your supporting documentation.
- A copy of a recent professional appraisal – the entire report.
 - If you feel this appraised value of your property is still valid, then you could consider submitting that information with your supporting documentation.
- Information on comparable properties assessed differently than the property owner's property.
 - For valuation or sales comparisons, a comparable property is one with similar characteristics located in the same subdivision or market area.

- A helpful resource in finding comparable properties: go to www.dccassessor.org > click on “Valuation Lookup & Mapping” > click on “Comp Search.”
- Recent sales data on comparable properties.
 - For valuation or sales comparisons, a comparable property is one with similar characteristics located in the same subdivision or market area.
 - If you feel the selling price of a comparable property is still valid, then you could consider submitting that information with your supporting documentation.
 - A helpful resource in finding comparable sales: go to www.dccassessor.org > click on “Valuation Lookup & Mapping” > click on “Sales Search.”
- Any incorrect information on www.dccassessor.org regarding the property. The protester should ensure the Douglas County Assessor/Register of Deeds’ (Assessor/ROD) online record does not have incorrect information on the property, such as the wrong square footage. The protester should also contact the Assessor/ROD’s office about discrepancies found online.
- Pictures of the property – including those that show any damage to the property or any part of the property that is not in good condition. If trying to prove the property is in good condition, provide photos that will show that. (It is best to get a close-up photo of the specific area along with a photo showing a wider angle of the area.)
- Professional estimates of needed repair work that would affect the sale value of your property.
- For commercial properties, include documentation with income and expense information.
 - Whatever income and expense information you feel is having an impact on the value of the property, then you could consider submitting that information with your supporting documentation.
- **Please note:**
 - Douglas County cannot accept digital media such as a USB stick, CD, DVD, etc., due to hardware compatibility and cybersecurity concerns. For protesters who wish to submit evidence electronically, all supporting digital media must be submitted online through the [BOE’s online filing application](#).
 - Providing supporting documentation, including any of the above-listed examples, does not guarantee the property being protested will receive a change in valuation.

Can I submit evidence using a flash drive or CD/DVD?

No. The Douglas County Board of Equalization (BOE) 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).

For protesters who wish to submit evidence electronically, all supporting digital media must be submitted online through the [BOE’s online filing application](#).

Can I submit photos as evidence?

Yes. Remember that all photos become public record and remain property of Douglas County – they cannot be returned to you (copies can be provided, but the originals stay with Douglas County). If submitting printed photos, please write the parcel ID or property address on the back of each photo.

Can I submit additional evidence after my protest has been filed?

After the protest has been filed, if you wish to submit additional supporting documentation, your additional supporting documentation must be submitted/postmarked by July 1, 2024, or by the time of the appointment with a referee (if an appointment is requested), whichever occurs last.

Can someone else file a Real Property Valuation Protest on my property?

Yes, Nebraska law allows anyone the ability to file a real property valuation protest on any property.

If the person signing the protest is a person authorized to protest on behalf of the owner, such person shall provide the authorization with the protest. If the person signing the protest is not authorized to protest on behalf of the owner, a notification is mailed to the owner of the property at the address to which the property tax statements are mailed.

Do I need an appointment with a BOE Referee?

No, protesters are not required to meet with a referee in order to have their protest reviewed and considered.

If you choose to have an appointment, the appointment will last approximately 15 minutes. You will be given more time if your appointment is for more than one protest. The referee will not provide his/her recommended decision to you during the appointment.

Appointments can be in-person or over the phone.

When will a determination be made on my protest?

The Douglas County Board of Equalization (BOE) will meet by August 10, 2024, to review the evidence and the recommendations of the referees/referee coordinators (the individuals reviewing the protests). The BOE will either approve those recommendations or make a different value finding.

Notification of the BOE's action will be mailed by August 18, 2024.

What if I don't agree with the BOE's determination on my protest?

If you are not satisfied with the Douglas County Board of Equalization's (BOE's) determination, you may file an appeal to the State of Nebraska's Tax Equalization and Review Commission (TERC). This appeal must be filed on or before September 10, 2024.

To file an appeal with the TERC, you need the following:

- A completed TERC form (found at <https://terc.nebraska.gov>)
- A copy of your final Notification of Board Action
- A fee payable to the Tax Equalization and Review Commission

If my protest is successful, is the valuation retroactive?

Your protest outcome ONLY impacts the current year, it does not change the valuation for any previous years. For example:

- Your property has been valued at \$200,000 each year from 2021 – 2024;
- However, in 2024, you submit a real property valuation protest and the Board of Equalization changes the valuation to \$180,000;
- \$180,000 is only applicable to your 2024 valuation;
- Your 2021 – 2023 valuations will remain at \$200,000.

Other Questions?

Checkout the other information on our [How To/Process Information](#) web page, or call the Douglas County Board of Equalization (BOE) Office at 402-444-6510, between 8:30 AM – 4:30 PM, Monday through Friday (excluding holidays).