

2026 PROPERTY VALUATION PROTESTS

PLEASE READ AND FOLLOW DIRECTIONS CAREFULLY

Clay County is home to over 7,800 parcels of real estate, with a value of more than 2.7 billion dollars. The Assessor and staff are responsible for determining the assessed value for each of these parcels on a yearly basis. Property owners who do not agree with their assessment of their property may file a protest with the County Clerk, during the month of June.

Please be aware of significant issues concerning the protest process:

1. Nebraska statutes require all residential, recreational, and commercial properties to be valued at 100% of market value. The acceptable range is 92% to 100%. Agricultural land should be valued at 75% of market value, with the acceptable range being between 69% to 75%. The 2026 assessment statistics for Clay County shows residential properties at 95.33 %, commercial properties at 96.23% and agricultural land at 70.63% of market value. All within the acceptable range.
2. Nebraska statutes require that 2026 properties be valued according to sales that occurred between 10/1/2023 and 9/30/2025 for residential properties. Agricultural and commercial properties are valued according to sales occurring between 10/1/2022 and 9/30/2025, for 2026.
3. Property Valuation Protest Form 422 is required to be completed and filed with the County Clerk in the county where the property is located after June 1st and on or before June 30th, 2026. Forms are available from the Assessor's office.
4. Please review your property record card with a member of the Assessor's staff prior to filing a protest. Corrections, if warranted, may be made to avoid a hearing with the County Board of Equalization.
5. Read the instructions on the Valuation Protest Form 422 and follow the instructions completely. Failure to complete the form in its entirety will result in the dismissal of your protest.
6. Supporting evidence should be submitted with your protest. Agricultural land protests must have a copy of your 2025 FSA Form 578 Certification and the supporting map(s). All supporting evidence becomes property of Clay County and may include but is not limited to:
 - (a) A recent appraisal of the property, conducted by a licensed real estate appraiser in the State of Nebraska.
 - (b) Comparable sales, in which the buyers and sellers of a property acted independently and did not have any relationship to each other, of similar properties that occurred during the current study period. (see #2). Include a copy of the property record card for each comparable sale submitted.
 - (c) Physical characteristics of the property that differ from the Assessor's records.
 - (d) Cost of construction for the total property, for additions to an existing improvement or the cost of repairs.
 - (e) Income, vacancy, and expense data relating to the protested commercial property.
 - (f) Copies of current leases or lease summaries for commercial property.
 - (g) Assessment data of comparable properties.
 - (h) Other evidence, information or data that reflects the market value of your property.
7. If a protest is filed, a physical interior review of the property may take place. This could increase or decrease your valuation, depending on the information received from the interior inspection to achieve equalization. You will be notified prior to the inspection of the date and approximate time. Appointments are not set, as it is impossible to calculate the exact time we will arrive for the inspections. **The property owner or authorized agent, over the age of 21, must be present for the inspection.**
8. Protest hearing dates will be held between June 1st and July 15th, 2026. Notification of the date and time of your hearing will be sent to you from the County Clerk within the statutory time limits. The hearings are scheduled to allow each property owner 10 minutes to present their evidence. If you miss your appointed time, there is a very strong possibility that the Board of Equalization will not hear your protest.
9. Simply stating that taxes are too high does not constitute proof of evidence. Please remember that this process simply sets the VALUE of the property. The TAXES are a result of what is spent by schools, cities, colleges, fire districts, paving districts, cemetery districts, etc.
10. Please see a complete list of the assessment actions made in Clay County for 2026 on the reverse side of this document.

If you have any questions regarding your change of value notice, or protest procedures, please contact our office. The Clay County Courthouse hours are Monday through Friday from 8 am to 4 pm, except for holidays.

Clay County 2026 Assessment Actions

Residential

Deweese, Ong and Saronville: A physical review of residential parcels; updated costing and depreciation tables; updated lot values; added a -40% vacancy factor to all unimproved residential lots.

Clay Center & Harvard: Added an 8% economic market increase on residential structures; 10% increase on residential lots; added a -40% vacancy rate to unimproved residential lots.

Glenvil: Increased the economic market adjustment to 16% on residential structures; added a -40% vacancy rate to unimproved residential lots.

Trumbull: Added a 26% economic market increase on residential structures; added a -40% vacancy rate to unimproved residential lots.

Harvard Courts: Removed the 35% economic depreciation on residential structures; added a -40% vacancy rate to unimproved residential lots.

Sutton: Increased residential economic market adjustment on residential structures to 24%; increased residential lot values; added a -40% vacancy rate to unimproved residential lots.

Rural Agricultural: A physical review of structures in Sheridan, Marshall, Lone Tree, Glenvil, Spring Ranch, Fairfield, Edgar and Logan townships; updated costing and depreciation tables; reviewed land use using 2024 GIS imagery and 2025 FSA certifications.

Rural Residential: A physical review of structures in Sheridan, Marshall, Lone Tree, Glenvil, Spring Ranch, Fairfield, Edgar and Logan townships; updated costing and depreciation tables in those townships; a 14% economic market increase added to School Creek, Eldorado, Harvard, Leicester, Inland, Lynn, Lewis and Sutton townships on residential structures.

Agricultural

Agricultural Land: Aerial reviews completed for Sheridan, Marshall, Lone Tree, Glenvil, Spring Ranch, Fairfield, Edgar, and Logan townships were completed. Requests for certifications were sent to questionable parcels. A 4% increase on irrigated land, a 14% increase on dry land, and a 10% increase on grass land was applied across the county.

With the adjustments made to agricultural land, the 2026 level of value for Clay County is at 70.63%.

File with the
County Clerk
(See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name _____

FORM
422

Name and Mailing Address of Person Filing Protest		Protest Number _____	Filed _____, 20____
Name _____		Protested Valuation 20 _____	Requested Valuation (Required) _____
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$ _____	Land \$ _____
Street or Other Mailing Address _____		Buildings \$ _____	Buildings \$ _____
City, Town, or Post Office _____	State _____	Zip Code _____	Total Land and Buildings \$ _____
Property Identification Number _____	Phone Number _____	Personal Property \$ _____	Personal Property \$ _____
Email Address _____		Reasons for requested valuation change (Required) (Attach additional pages if needed.)	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required)			

**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 of Equalization Chairperson _____

Date _____

County Clerk Certification

Date the Protest was Heard _____	Date of the Decision _____	Date Notice of Decision was Mailed to Protestor _____
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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, not stating a reason for the protest, and not including a requested valuation will result in dismissal of the protest.

Where to File. This form is required to be filed with the county clerk in the county where the property is located. This form is used to protest the valuation and any penalties assessed on real and/or personal property, unless the county where the protest is to be filed has its own form, which may include an electronic version of this form. When completed, this form must be signed either in writing or electronically, dated, and filed with the county clerk in which the property is located.

Who Can File. The owner of the property can file this form for each property being protested. If the person is filing this form on behalf of the owner of the property, authorization to do so must be provided with the protest.

If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must mail a copy of the protest to the owner of the property. **Complete one protest form for each property being protested.**

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 after the county assessor's completion of the real property assessment roll required by [Neb. Rev. Stat. § 77-1315](#) and 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. If the person filing the protest is not the owner of the property or authorized to protest on behalf of the owner, the county clerk must send written notice of the county board of equalization's decision to the owner of the property.

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.

NOTICE OF HEARINGS FOR PROPERTY VALUATION PROTESTS

PLEASE DO NOT DETACH THIS NOTICE FROM YOUR PROTEST

LET THIS SERVE AS NOTICE THAT the Clay County Board of Equalization will conduct hearings for the purpose of hearing Property Valuation Protests on Tuesdays, during the month of July, in the Clay County Supervisor's Board Room located on the Second Floor of the Clay County Courthouse, 111 West Fairfield Street, Clay Center, Nebraska. The Clay County Clerk will be notifying you of the date and time that your protest will be heard. Please refer to the complete agenda on our website, published 24 hours prior to the hearing, at <https://claycounty.ne.gov/county-board/board-meetings>. You are not required to attend the hearing. If you choose not to participate, your protest will be considered by the Clay County Board of Equalization with the information submitted on the Form 422 Protest and the evidence submitted by you and the County Assessor. Please indicate your choice:

_____ I wish to attend **IN PERSON** at the scheduled hearing date and time set for me.

_____ I would like to file a Valuation Protest Form 422 but **DO NOT** want to attend a hearing in person.



By signing this document, I acknowledge that I have been notified of my choices in the Property Valuation Protest process.

Printed Name of Person Filing Protest

Signature of Person Filing Protest _____ Date _____

Protest Number: _____ Date Filed on: _____

Hearing date and time scheduled: _____