



## FOR IMMEDIATE RELEASE

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## County Board of Equalization 2020 Protest Meetings June 1 to July 25 COVID-19 Guidance

MAY 11, 2020 (LINCOLN, NEB.) — The Nebraska Department of Revenue, Property Assessment Division, is recommending guidelines to allow for social distancing during the 2020 real property protest hearings. This guidance is especially pertinent in the three Nebraska counties that have a population of at least 150,000 inhabitants. Pursuant to [Neb. Rev. Stat. § 77-1502](#) taxpayers in these three Nebraska counties are to meet in person with the county board of equalization or referee.

Real property protests will be filed with the County Clerk on or before June 30, 2020. The county board of equalization (CBOE) members or referees can meet to hear the protests beginning on or after June 1, 2020 and ending on or before July 25, 2020. This guidance recommends several steps and procedures that can be followed to meet the statutory requirements while assuring that county board of equalization members and taxpayers remain as safe and healthy as possible during the COVID-19 pandemic. The following are suggested steps that can be taken to more safely conduct the 2020 real property valuation protest hearing process:

- Encourage virtual or telephonic meetings with the consent of the taxpayers;
- Require appointments to be made in advance to limit the number of taxpayers showing up at one time;
- Prevent crowding of taxpayers by securing alternate spaces where referees and/or CBOE members can conduct meetings;
- Require taxpayers to abide by the social distancing protocols during meetings by following the six-foot rule;
- Encourage taxpayers to e-mail or fax their supporting documents ahead of the meeting time;
- Limit the number of taxpayers who can attend a single meeting to no more than two at each individual session;
- Make hand sanitizer available to taxpayers, CBOE members, referees, and others during meetings,
- Wipe down meeting areas with sanitization wipes prior to each individual session; and
- Encourage the use of personal protective equipment (PPE) such as gloves, masks or Plexiglass to protect referees, CBOE members, and taxpayers. PPE can be obtained from county health departments.

More information about protesting real property valuations is available [here](#). Protest forms are available at the county clerk's office, or see [Property Valuation Protest, Form 422](#) or the [Property Valuation Protest, Form 422A](#).

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## 2020 Real Property Protest Hearings (June 1, 2020 to July 25, 2020)

May 11, 2020

This guidance document regarding real property protest hearings is being provided to the County Board of Equalization (CBOE) members in the three Nebraska counties that have a population of at least 150,000 inhabitants.

Given the circumstances of the current COVID-19 virus pandemic, it is important to consider the safety and welfare of the protestors/property owners, CBOE members, referees, and others during the months of June and July. The business processes this year are unprecedented due to the impact of COVID-19.

Real property protests will be filed with the County Clerk on or before June 30, 2020. The CBOE members or referees can meet to hear the protests beginning on or after June 1, 2020 and ending on or before July 25, 2020. The CBOE may adopt a resolution extending the period for hearing protests to August 10.

Pursuant to [Neb. Rev. Stat. § 77-1502](#), the CBOEs in the Nebraska counties that have a population of at least 150,000 inhabitants are required to meet in person for protest hearings that begin in June. The relevant language is as follows:

- ...
- (3) Beginning January 1, 2014, in counties with a population of at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, for a protest regarding real property, each protester shall be afforded the opportunity **to meet in person** with the county board of equalization or a referee appointed under section [77-1502.01](#) to provide information relevant to the protested property value. (emphasis added).

To comply with the statutory requirement “to meet in person,” the following are some suggested steps that can be taken to safely conduct the real property valuation protest process:

- Encourage virtual or telephonic meetings with the consent of the protestors/property owners;
- Require appointments to be made in advance to limit the number of protestors/property owners showing up at one time;
- Prevent crowding of protestors/property owners by securing alternate spaces where referees and/or CBOE members can conduct meetings;
- Require protestors/property owners to abide by the social distancing protocols during meetings by following the six-foot rule;
- Encourage protestors/property owners to e-mail or fax their supporting documents ahead of the meeting time;
- Limit the number of protestors/property owners who can attend a single meeting to no more than two at each individual session;
- Make hand sanitizer available to protestors/property owners, CBOE members, referees, and others during meetings,
- Wipe down meeting areas with sanitization wipes prior to each individual session; and
- Encourage the use of personal protective equipment (PPE) such as gloves, masks or Plexiglass to protect referees, CBOE members, and protestors/property owners. PPE can be obtained from county health departments.