

Assessor FAQs

Why did my value change?

Property values can change for a variety of reasons, including but not limited to:

- Addition of new improvements.
- Remodel or rehabilitation of existing improvements.
- Destruction or removal of improvements.
- Fluctuations in current market trends and conditions.
- Positive or adverse outside influences upon the property.

How do I protest my valuation?

First, contact the Assessor's office and have the Assessor explain to you how your value was arrived at. This gives the Assessor a chance to correct possible errors and answer your valuation-related questions.

You may file an appeal of your valuation with the County Board of Equalization during the dates prescribed on your valuation notice. You may appeal your valuation only, not your tax bill. *Protest dates are June 1-June 30 of each year.*

How do I convince the county board of equalization that my valuation should be lowered?

Present evidence that the Assessor has valued your property above its market value or is not equalized with similar properties in the county.

Can I protest my taxes?

No. You can only protest your valuation.

How are my taxes calculated?

Tax rates are established as a result of a budgetary process. Each governmental agency (schools, townships, fire districts, villages, etc.) provides a budget that will cover the cost of maintaining their respective agency for a fiscal year. The budget requirements are totaled and that amount is divided by the total assessed value of property for that subdivision to establish the tax rate. The tax rate is stated as a percent or amount due for each \$100 of assessed value. THE COUNTY ASSESSOR IS NOT RESPONSIBLE FOR ESTABLISHING THE TAX RATE.

What is a homestead exemption?

A homestead exemption provides relief from property taxes by exempting all or a portion of the valuation of the homestead from taxation. The state of Nebraska reimburses the counties and other governmental subdivisions for the taxes lost due to homestead exemptions.

Who can file for a homestead exemption?

- Persons over age 65
- Certain disabled individuals
- Certain disabled Veterans and their Widow(er)s

To remain eligible for the homestead exemption, you must file a completed Nebraska Homestead Exemption Application or Certification of Status, Form 458 and Form 458-I Income Statement, with your county assessor. These forms must be filed ANNUALLY after February 1, and by June 30 or you will not be eligible for a homestead exemption for the assessment year.

The taxpayer must **OWN** and **OCCUPY** the residence as of January 1, as well as meet certain income requirements (which are calculated according to the taxpayer's adjusted gross income). The income requirements may change yearly.

What is real property?

Real property includes all lots and land, buildings, fixtures and improvements and mobile homes, which are used for residential, office, commercial, and agricultural purposes.

What is taxable personal property?

Personal property is defined as tangible, depreciable, income-producing property including machinery, equipment, furniture and fixtures.

Who must file a Nebraska personal property return?

- Anyone that owns or holds any taxable, tangible personal property on January 1, 12:01 a.m. of each year.
- Anyone that leases personal property to another person.
- Anyone that leases personal property from another person.
- Anyone that brings personal property into Fillmore County between January 1 at 12:01 a.m. and July 1, must list the property for assessment before July 31, unless

it can be shown that the personal property was purchased after January 1 or that it was listed for assessment in another jurisdiction.

Permissive Exemptions

All property in the State of Nebraska is subject to property tax, unless an exemption is mandated or permitted by the Nebraska Constitution or by legislation. Government-owned property used for a public purpose is exempt. If the government-owned property is not used for public purpose, it may be considered taxable. Permissive exemptions require application, and the party seeking an exemption must show that the property is eligible for the exemption. To apply for an exemption, applications must be filed by December 31 for an exemption in the following year. Permissive exemptions may be allowed based on the inherent nature of the property, the ownership of the property, the use of the property, or a combination of these factors. Applications are sent to property owners who received the exemption the previous year in November. Applications may also be found at <https://revenue.nebraska.gov/about/forms/pad-forms>

Please contact the County Treasurer at 402-759-3812 if you have a question on the following:

The amount of real estate taxes, including delinquencies and interest there on.

When the taxes are due.

Where the taxes are paid.

Special assessments.

Please contact the Register of Deeds at 402-759-4931 if you have a question on the following:

Liens filed on a piece of property.

Ownership of a piece of property.

Amount of Documentary stamps that were paid on a property.

A mortgage associated with a property.