

## Property Valuation Protests

Property Valuation Protests can be filed with the Johnson County Clerk on Form 422

### Who may file?

Any interested person may protest the assessed valuation of any real or personal property.

### When and where to file:

The form 422 when completed, must be filed in triplicate with the County board of equalization at the office of the County Clerk.

### Real Property:

Protests must be filed on or before June 30. The requested valuation of the property must be stated along with the basis for the request. Failure to state the reasons for the requested valuation shall be grounds for dismissal of the protest.

The legal description of the property and the value of the land and buildings must be included.

### Personal Property:

Protests must be filed on or before May 1. The taxpayer may provide a copy of the most recent federal depreciation worksheet or any other supporting documents as evidence of the requested change in value. If additional space is needed, attach additional sheets to each copy of the Form 422.

The form 422 may also be used when the county assessor notifies a taxpayer of an additional assessment, the failure to file a personal property return, or the imposition of a penalty. The taxpayer has thirty days from the date the notification was mailed to protest the action of the assessor.

### Hearing Procedure:

The person protesting the assessed valuation will be notified by the county clerk of the place and time for the hearing on the protest. At this hearing evidence may be submitted and witnesses may be presented. Within seven days after the final decision, the clerk shall notify the protester of the action taken by the board.

Appeals may be taken to the Tax Equalization and Review Commission within 30 days after adjournment of the county board of equalization. For protests acted upon during the board's June 1 to July 25 equalization session, adjournment is deemed to be July 25th

Signature: The protest must be signed and dated.