

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  
**422A**

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Name <u>Scott Stinnette</u>			_____, 20__
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		Protected Valuation 20__	Requested Valuation (Required)
Street or Other Mailing Address <u>2155 E. 23rd St, Ste A</u>		Real Property	Real Property
City, Town, or Post Office <u>Fremont</u>		\$	\$
State <u>NE</u>		Personal Property	Personal Property
Zip Code <u>68025</u>		\$	\$
Property Identification Number	Phone Number <u>(402) 221-0336</u>	Reasons for requested valuation change (Required) (Attach additional pages if needed.)	
Email Address <u>scott@stinnettechiro.com</u>	<u>Please see attached letter regarding 10% penalty</u>		
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

12/19/2022  
 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)	Real Property
	\$
	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

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 \_\_\_\_\_

# PERSONAL PROPERTY & PENALTY PROTEST FORM

## NAME & MAILING ADDRESS OF PERSON FILING PROTEST

Name \_\_\_\_\_

Street or other mailing address \_\_\_\_\_

City, Town, or Post office      State      Zip Code

Telephone Number

(    )- \_\_\_\_\_ - \_\_\_\_\_

You have the right to appear in front of the Board of Equalization prior to their action on your protest to provide additional information other than what you have presented in your protest. **Please check one of the below boxes.**

**Yes**, I want a hearing in front of the Board of Equalization prior to them acting on my protest.

**No**, I do not want a hearing prior to the Board of Equalization acting on my protest.

If checked yes, you will be notified of the hearing date & time.

## For County Clerk's use only:

Protest #PP2022- \_\_\_\_\_

Hearing date: \_\_\_\_\_ Hearing time: \_\_\_\_\_

Your hearing, as requested, has been set for the above mentioned date & time. All hearings will be held in the Board of Supervisor's room located on the 3rd floor of the Courthouse, 435 N. Park, Fremont NE 68025.

## For Assessor's use only:

Comments or recommendations: \_\_\_\_\_

*This is the form that is required for a Personal Property & Penalty Protest.*

\_\_\_\_\_  
Signature of Assessor

\_\_\_\_\_  
Date signed

I hereby appeal my personal property valuation and/or the penalty assessed by the Assessor, due to the following reasons:  
(You may attach additional information to this protest.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Person Filing Protest

\_\_\_\_\_  
Date

**This form must be received within thirty (30) days after the date of your notice by the Assessor. Return to the County Clerk, 435 N. Park, Courthouse Room 102, Fremont NE 68025.**

word\equal\pentform.doc

# Stinnette Chiropractic Center, P.C.

December 19, 2022


Dodge County Assessor's Office  
435 North Park Avenue Room 202  
Fremont, NE 68025

To whom it may concern,

I am asking for reconsideration of the 10% penalty on my personal property statement for Stinnette Chiropractic/Acupuncture in the amount of \$48.52. I have attached email communications I sent to my accountant on January 18, 2022, after receiving notice that filing deadline was due May 1, 2022. As you can see my accountant informed me, they would be taking care of it, but failed to do so.

On June 29, 2022, I received an email from Susan Severson stating that a 10% penalty would increase to 25% the next day. I immediately got in communication with my accountant to correct the missing information and had the issue resolved within hours of notice. I'm hoping the 10% penalty can be removed in this situation as I did my part to contact my accountant initially and relied on their compliance to the initial deadline and also promptly resolved the issue once notified my accountant did not meet the deadline as they said they initially would.

Best regards,



Scott Stinnette, D.C.

Re: Personal Property Filing  
Aaron Terdle <terdle34@yahoo.com>  
Wed 1/19/2022 8:17 AM  
To:

- Scott Stinnette <scott@stinnettechiro.com>

Hi Dr. Stinnette,

We will complete this.

Have a nice week!

Aaron

**Terdle & Company, P.C.**  
**A Certified Public Accounting Firm**  
51 Robbins Station Road  
North Huntingdon, PA 15642  
Phone#: (724) 863-0703  
Fax#: (724) 864-2102

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On Tuesday, January 18, 2022, 08:34:13 PM EST, Scott Stinnette <scott@stinnettechiro.com> wrote:

Aaron,

Can you review the attached request. It looks like I will need a copy of my Federal Depreciation worksheet. I did purchase a new x-ray machine in 2021, so I'm not sure if that needs to be added. The sales invoice for the new x-ray machine is in the attached .pdf. Please provide instruction and information as necessary to complete this request.

Thanks!

Scott Stinnette, D.C.

Debbie Churchill  
Dodge County Assessor's Office  
435 North Park Avenue Room 202  
Fremont, NE 68025  
Office: (402) 727-3911 Fax: (402) 727-3913

**PERSONAL PROPERTY DUE MAY 1!!**

STINETTE CHIROPRACTIC/ACUPUNCTURE  
2155 E 23RD AVE S STE A  
FREMONT, NE 68025-7849

ACCT #: 043001142

EPIN #: 72485

Good Day!

It is that time of year to once again file your Personal Property return(s). In an effort to reduce costs, paper returns are NOT mailed. You may choose to "e-File" your return from our website, or fax, mail or hand-deliver to our office by the **MAY 1 DEADLINE**. However, for those of you who can, we do encourage you to file online at our website: <https://dodge.nebraskaassessors.com>.

Those who filed a 2021 return will have a 9-digit **ACCOUNT #** and a 5-digit **EPIN # (SEE ABOVE)**. You will need **BOTH** in order to access your account on our website. Please keep these two numbers in a safe place for this and **ALL FUTURE FILINGS**, or for any questions you may have.

Once all editing/changing of information and/or any adding/deleting of equipment items has been completed on the website, please file your Personal Property return (**with the Federal Depreciation Worksheet**) by:

e-File directly from the website

Print Return and Fax to (402-727-3913)

Print Return and Mail/Hand Deliver to above address; Monday-Friday, 8:30 AM-4:30 PM

First-time filers can access forms at: [https://www.revenue.nebraska.gov/PAD/forms/NEB\\_Personal\\_Property\\_Return.pdf](https://www.revenue.nebraska.gov/PAD/forms/NEB_Personal_Property_Return.pdf). These can be filed as mentioned above, **except for e-File**.

Failure to file a Personal Property return on or before May 1, is subject to a 10% penalty. Failure to file a Personal Property return on or after July 1, is subject to a 25% penalty.

Please direct all questions and/or concerns to Susan at (402-727-3916) or email [susan.severson@dodgecounty.ne.gov](mailto:susan.severson@dodgecounty.ne.gov).

Thank you.



Debbie Churchill  
Assessor

Kind regards,

Scott Stinnette, D.C.  
Stinnette Chiropractic Center, P.C.  
2155 E. 23rd St., Suite A  
Fremont, NE 68025  
Phone: (402) 721-0336  
Fax: (402) 721-8672  
[www.stinnettechiropractic.com](http://www.stinnettechiropractic.com)



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THANK YOU.

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**From:** Susan Severson <[susan.severson@dodgecounty.ne.gov](mailto:susan.severson@dodgecounty.ne.gov)>

**Sent:** Wednesday, June 29, 2022 2:45 PM

**To:** Scott Stinnette <[scott@stinnettechiro.com](mailto:scott@stinnettechiro.com)>

**Subject:** PAST DUE FILING - Review report

SCOTT,

THE BUSINESS PERSONAL PROPERTY RETURN WAS DUE IN MAY 1ST AND IS NOW IN 10% PENALTY AND GOES TO 25% PENALTY AFTER THURSDAY JUNE 30TH. WE NEED ANY NEW EQUIPMENT ADDED FOR YEARS 2020 AND 2021 ADDED AND THE STATE REQUIRES A COPY OF YOUR FEDERAL DEPRECIATION WORKSHEET TO BE FILED WITH THE RETURN AS WE HAVE NOT GOTTEN A COPY IN THE LAST TWO YEARS FILINGS.

THANKS

SUSAN  
DODGE COUNTY ASSESSMENT OFFICE  
FREMONT, NE.

RE: PAST DUE FILING - Review report  
Susan Severson <susan.severson@dodgecounty.ne.gov>  
Thu 6/30/2022 8:48 AM  
To:

- Scott Stinnette <scott@stinnettechiro.com>

Scott,

I will have it as a 10% penalty until tomorrow but if you have your accountant's name I know most of the accountants in Dodge County so they are VERY AWARE of our deadlines here and I have had MANY this year that are late because of their accountants.

If you can at least sign the return that I thought I sent to you so that the return itself is sent in today then we can make a 'revised' version once the accountant has made their changes if that works for you?

My direct line is: 727-3916

Thank you!!

Susan Severson  
Dodge County Assessor's Office  
435 N Park #202  
Fremont, NE 68025  
Ph. 402-727-3916  
[Susan.severson@dodgecounty.ne.gov](mailto:susan.severson@dodgecounty.ne.gov)

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**From:** Scott Stinnette [mailto:[scott@stinnettechiro.com](mailto:scott@stinnettechiro.com)]  
**Sent:** Thursday, June 30, 2022 6:58 AM  
**To:** Susan Severson  
**Subject:** Re: PAST DUE FILING - Review report

Susan,

Thank you for sending me this information. This is a non-intentional situation. I provided information to my accountant to provide to you when I received your initial notice and they have failed to do so. I will be in contact with them today to get this issue resolved as soon as possible. Please consider removing the penalty as I personally was unaware of this circumstance until today. I have very minimal time to even try to avoid the 25% penalty as I just seen this email this morning and today is the deadline for the increased penalty. Again, this is very much a non-intentional circumstance, and I will get the information ASAP. I'm not sure what my accountant's hours are for the holiday weekend, but again I assure you this issue will be resolved ASAP. Do you have a direct phone line I can reach you at?

RE: Stinnette Chiropractic Depreciation reports  
Susan Severson <susan.severson@dodgecounty.ne.gov>

Thu 6/30/2022 9:55 AM

To:

- Scott Stinnette <scott@stinnettechiro.com>

SOUNDS GOOD, WE CLOSE FROM 12-1 FOR LUNCH BUT I AM HERE UNTIL 4:30 TODAY IF YOU STILL NEED TO CALL.

THANK YOU,

Susan Severson  
Dodge County Assessor's Office  
435 N Park #202  
Fremont, NE 68025  
Ph. 402-727-3916  
[Susan.severson@dodgecounty.ne.gov](mailto:susan.severson@dodgecounty.ne.gov)



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**From:** Scott Stinnette [mailto:[scott@stinnettechiro.com](mailto:scott@stinnettechiro.com)]  
**Sent:** Thursday, June 30, 2022 9:29 AM  
**To:** [susan.severson@dodgecounty.ne.gov](mailto:susan.severson@dodgecounty.ne.gov)  
**Subject:** Stinnette Chiropractic Depreciation reports

Susan,

Please see the attached email. I will call at lunch as I'm very short on time right now. Thanks!

Scott Stinnette, D.C.  
Stinnette Chiropractic Center, P.C.  
2155 E. 23rd St., Suite A  
Fremont, NE 68025  
Phone: (402) 721-0336  
Fax: (402) 721-8672  
[www.stinnettechiropractic.com](http://www.stinnettechiropractic.com)



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THANK YOU.

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**From:** Aaron Terdle <terdle34@yahoo.com>  
**Sent:** Thursday, June 30, 2022 9:13 AM  
**To:** Scott Stinnette <scott@stinnettechiro.com>  
**Subject:** Depreciation reports

Hi Dr. Stinnette,

Here are the depreciation reports she's asking for. You didn't buy any new equipment. I thought the reports were sent at tax time. If she wants you to file returns in addition. Just put that nothing changed from 2020 or 2021.

Enjoy the 4th of July weekend!

Aaron



Terdle & Company, P.C.  
**A Certified Public Accounting Firm**  
51 Robbins Station Road  
North Huntingdon, PA 15642  
Phone#: (724) 863-0703  
Fax#: (724) 864-2102

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RE: FORMS FILED

Susan Severson <susan.severson@dodgecounty.ne.gov>

Fri 7/1/2022 8:41 AM

To:

- Scott Stinnette <scott@stinnettechiro.com>

THANK YOU!!

Susan Severson  
Dodge County Assessor's Office  
435 N Park #202  
Fremont, NE 68025  
Ph. 402-727-3916

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**From:** Scott Stinnette [mailto: ]  
**Sent:** Thursday, June 30, 2022 7:39 PM  
**To:** Susan Severson  
**Subject:** Re: FORMS FILED

Susan,

Please see the attached signed Nebraska Personal Property Return form. Please let me know if you need anything else. Thanks!

Scott Stinnette, D.C.  
Stinnette Chiropractic Center, P.C.  
2155 E. 23rd St., Suite A  
Fremont, NE 68025  
Phone: (402) 721-0336  
Fax: (402) 721-8672  
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THANK YOU.

**From:** Susan Severson < >  
**Sent:** Thursday, June 30, 2022 10:54 AM  
**To:** Scott Stinnette < >  
**Subject:** FORMS FILED

Scott,

From the depreciation worksheet that you sent me earlier today I took the information needed and this is what I show for equipment. The first page attached if you could sign/date it and send back for your file here. In regards to the 10% penalty it is estimated to be around \$50.00 and that will show on the tax statement in December. If you choose to protest this penalty you can file the form that I have attached as well.

Thank you so much!!

Susan

Susan Severson  
Dodge County Assessor's Office  
435 N Park #202  
Fremont, NE 68025  
Ph. 402-727-3916

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