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DEPARTMENT OF REVENUE



Jim Pillen, Governor

FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:

Sarah Scott, Property Tax Administrator Property
Assessment Division
402-471-5962

Valuation Change Notices to be Sent on or before June 1, 2025

MAY 28, 2025 (LINCOLN, NEB.) The Nebraska Department of Revenue, Property Assessment Division, reminds property owners that real property **Valuation Change Notices** will be sent by county assessors **on or before June 1, 2025**. For tax year 2025, June 1st is on a Sunday, which allows Valuation Change Notices to be mailed on Monday, June 2, 2025.

If there was an increase or decrease from the 2024 assessed valuation of a real property parcel to the 2025 assessed value, the county assessor is required to send a valuation change notice to the property owner of record as of May 20, 2025.

If a property owner disagrees with the assessed value of their real property, whether a valuation change notice has been received or not, a protest may be filed with the county board of equalization. **The valuation protest may be filed in person or by mail with the county clerk in the county where the property is located, on or before June 30, 2025.** Requirements for filing a protest are on the Valuation Change Notice. All real property protests are required to be completed using either Property Valuation Protest Form 422 or Form 422A. [Form 422](#) allows real property valuation to be stated for land, buildings and total, while [Form 422A](#) allows real property valuation to be stated in total.

For more information regarding filing a protest, please contact the county clerk where the property is located. County contact information is available at <https://revenue.nebraska.gov/PAD/county-assessors-and-parcel-search>.

For further information, see the [Real Property Valuation Protest Information Guide](#).

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APPROVED:

/s

Sarah Scott
Property Tax Administrator

Property Assessment Division
Sarah Scott, Administrator
revenue.nebraska.gov/PAD

PO Box 98919
Lincoln, Nebraska 68509-8919
FAX 402-471-5993