

NEBRASKA

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DEPARTMENT OF REVENUE



Jim Pillen, Governor

FOR IMMEDIATE RELEASE

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Valuation Protest Deadline on or before June 30, 2026

JUNE 1, 2026 (LINCOLN, NEB.) - The Nebraska Department of Revenue, Property Assessment Division reminds property owners that **valuation protests must be filed on or before Tuesday, June 30, 2026.**

If there was an increase or decrease from the 2025 assessed valuation of a real property parcel to the 2026 assessed value, the county assessor was required to send a notice of valuation change to the property owner on or before June 1, 2026. If a change of valuation notice was not received, and there was a change in value from 2025 to 2026, contact the local county assessor for more information.

If a property owner disagrees with the assessed value, whether or not a notice of valuation change has been received, a protest may be filed with the county board of equalization. The valuation protest may be filed in person, by mail or through email with the county clerk in the county where the property is located. Requirements for filing a protest are on the Notice of Valuation Change. 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.

If a protest is sent through email, it should be considered timely if the email is sent before midnight on the due date. If a protest is sent to the county board of equalization through the U.S. mail, the protest is considered filed on the date of the postmark. If a protest is sent through the U.S. mail using either registered or certified mail, the date of registration or certification will be considered the postmark date. Taxpayers relying on the postmark date should physically visit a local post office and request their mail be postmarked to ensure the postmark date aligns with the day they mail the protest.

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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