

Monthly Calendar Reminder for County Assessors Nebraska Department of Revenue, Property Assessment Division

Dates/Duties June 2025:

- June 1** The county assessor publishes a notice in the newspaper that the assessment roll is complete, notices of valuation changes have been mailed, and the final date for filing valuation protests with the county board of equalization. Neb. Rev. Stat. [§ 77-1315.](#)
- June 1** The county assessor sends notice of valuation change to the owner of record as of May 20 of any property with an increase or decrease in assessed value. [§ 77-1315.](#) For counties with a population of at least 150,000, in addition to the preliminary notice sent on or before January 15, the county assessor sends a final notice of valuation change to the owner of record as of May 20 of any property with an increase or decrease in assessed value.
- June 1 to July 25** County board of equalization holds hearings to review property valuation protests. For counties with population greater than 100,000, the county board of equalization may adopt a resolution to extend the deadline to **August 10** for reviewing and deciding written valuation protests. [§ 77-1502.](#)
- June 1 to July 25** County board of equalization meets and decides action for current year real property assessments that are overvalued or undervalued and for omitted property that was properly reported to the assessor for the current year (*on or before August 10 for extended counties*). [§ 77-1504.](#)
- June 1** Freeholder(s) of land may file a petition with the local board to have land located in an existing school district attached to a different school district which is contiguous to such land. [§ 79-458\(1\).](#)
- June 5** If the Tax Equalization and Review Commission ordered an adjustment to a class or subclass of property, the county assessor must recertify the County Abstract of Assessment for Real Property to the Property Tax Administrator. [§ 77-5029.](#)
Upload to the state sale file or export to the FTP site.
- June 6** The county assessor posts in their office and mails to the media, the assessment ratios as determined by the Tax Equalization and Review Commission. [§ 77-1315.](#)
- June 15** The county assessor prepares a Plan of Assessment Report for the next three assessment years. [§ 77-1311.02.](#)
- June 30** Last day for individuals to file the Homestead Exemption Application, [Form 458](#), with the county assessor. [§ 77-3512.](#)

- June 30** Deadline for late application to the county assessor and written request to the county board of equalization for waiver of late filing of permissive exemptions ([Forms 451](#) or [451A](#)). [§ 77-202.01](#).
- June 30** Deadline for an individual to file a property valuation protest with the county clerk. [§ 77-1502](#).
- June 30** Deadline for an individual to file a personal property valuation protest with the county clerk for personal property returns filed from January 1 through May 1. [§ 77-1502](#).
- June 30** Deadline for filing Special Valuation Application for Agricultural or Horticultural Use (Special Valuation), [Form 456](#). [§ 77-1345](#).
- June 30** Last day to add personal property value with a 10% penalty. [§ 77-1233.04](#).
- June 30** Last day for property to suffer significant damage on or after January 1, which would allow a property owner to file a Damaged Real Property, [Form 425](#), for consideration by the County Board of Equalization for a reassessment value to the property's assessed value for current year. [§ 77-1307](#).
- June 30** Deadline for claimant to file a Physician's Certification for Late Homestead Exemption Filing, [Form 458L](#), supporting a homestead exemption application for the prior year. [§ 77-3512](#) [§ 77-3513](#) [§ 77-3514.01](#).
- June 30** If an application for homestead was rejected based on value, the protest of such decision by the homestead exemption claimant must be filed by June 30. The County Board of Equalization may, by majority vote, extend such deadline to July 20. If the application for homestead was rejected on any other basis, the complaint must be filed within 30 days from receipt of the notice from the county assessor showing such rejection. [§ 77-3519](#).
- June 30** Last day for annexations for the political subdivisions to be considered in the taxable valuation of the subdivisions for the current year, except for metropolitan cities. Annexation by political subdivisions on or after July 1 will be considered in the following year's taxable valuations. [§ 13-509](#).
- June 30** Last day to file late homestead application by owner whose spouse became deceased during the year for which the exemption is requested. Late application must be accompanied by deceased spouse's death certificate. [§ 77-3512](#) [§ 77-3514.01](#).

For additional information regarding duties/deadlines, see the [PAD Main Calendar](#).

Educational Opportunities:

June 26 County Assessor Coffee Talk with PAD Webinar (*No credits offered*)
No registration – Just hop on!

For additional PAD education opportunities and information, see the Education Calendar here: [Education Calendar and Course Descriptions](#).

Additional Education Providers:

- [Nebraska Real Property Appraiser Board](#);
- [IAAO Education \(International Association of Assessing Officers\)](#);
- [Calypso Professional Appraisal](#);
- [Vanguard Appraisals, Inc.](#);
- [American Society of Farm Managers and Rural Appraisers](#);
- [McKissock Learning](#); and
- [Team Consulting LLC](#).