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Real Property Valuations and Damage Due to Natural Disasters

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All real property in Nebraska that is subject to taxation is assessed on January 1, 12:01 a.m. This assessment is used as the basis of taxation until the next assessment year. County assessors should prepare to make the necessary valuation changes for the January 1, 2015 assessment date. See [Neb. Rev. Stat. § 77-1301](#).

Many areas of Nebraska are experiencing damage or destruction of real property due to floods or tornadoes that occurred after the January 1, 2014 assessment date. We sympathize with those affected by these extreme weather conditions and natural disasters. However, there is no provision in Nebraska law that allows anything other than the assessed value, as determined by the county assessor on January 1, to be the basis for taxation in the current year. The 2014 valuation notices were recently sent to the owners of real property that had a valuation change from 2013.

For counties with a population of less than 100,000, the first half property taxes for 2014 will become delinquent, if unpaid, **by May 1, 2015**, and the second half property taxes for 2014 will become delinquent, if unpaid, **by September 1, 2015**. See [Neb. Rev. Stat. § 77-204](#).

For counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties), the first half property taxes for 2014 will become delinquent, if unpaid, **by April 1, 2015**, and the second half property taxes for 2014 will become delinquent, if unpaid, **by August 1, 2015**.

Mobile homes are also considered real property and subject to assessment as of January 1, 12:01 a.m. A mobile home may not be moved upon any road or highway in the state without first getting a movement permit. A movement permit will only be issued when a paid tax receipt is issued by the county treasurer (contact your county for more information on obtaining a moving permit). This means that county officials have to require that the property taxes for the mobile home are paid prior to the mobile home being moved.

See [Neb. Rev. Stat. §§ 77-1725.01, 77-3708](#).