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Real Property Valuations and Damage Due to Natural Disasters

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The Nebraska Department of Revenue, Property Assessment Division (Department), has received inquiries regarding whether natural disaster damage to property will have an effect on property valuations for tax purposes.

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. See Neb. Rev. Stat. [§ 77-1301](#).

The Department knows that areas of Nebraska are experiencing damage or destruction of real property due to floods or tornadoes that occurred after the January 1, 2011 assessment date. The Department sympathizes with those affected by these extreme weather conditions. 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 2011 valuation notices were recently sent to the owners of real property that had a valuation change from 2010.

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](#).