



Nebraska Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and Nebraska lets you appeal. Use this checklist to file correctly and on time.

Nebraska at a glance

Appeal deadline	June 1 – June 30, 2026 — filed with the county CLERK on Form 422
Effective tax rate	1.44% (about \$3,549/yr on a \$238,600 home)
Assessment basis	100% of actual value
Appeals heard by	County Board of Equalization !' Tax Equalization and Review Commission !' Court of Appeals

File with the county clerk, not the board office, using Form 422 (422A for agricultural land); one protest per parcel, and it must state the value you are requesting. Appeal to the Tax Equalization and Review Commission by August 24, 2026 — September 10 for Douglas and Lancaster, and check TERC each August because the counties eligible for the later date can change. Note for future years: LB803 takes effect January 1, 2027 and will require documentation sufficient for the board to determine a different valuation, or the protest is dismissed. Deadlines and forms vary by county — always confirm with your local county assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive assessment notice (by June 1)
- ☐ File appeal with County Board of Equalization by June 30
- ☐ Attend Board hearing (July)
- ☐ Appeal to Tax Equalization and Review Commission (TERC) within 30 days
- ☐ Further appeal to Court of Appeals
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** Homestead Exemption: 100% for qualifying veterans; income-based for seniors
- **Senior / other relief:** Homestead Exemption for 65+ with sliding-scale relief; income limits indexed annually (2026: full relief up to ~\$37,000 single / ~\$43,400 married — see NE DOR homestead exemption tables)

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.