



Property Inspection by Assessors

Overview

In July 2025, Attorney General Mike Hilgers issued Opinion No. 25-003, concluding that county assessors are not exempt from the general law of trespass:

"County tax assessors are not exempt from the general law of trespass (emphasis added). A county tax assessor who enters private property without consent or a warrant therefore exposes himself to potential liability. Moreover, a county tax assessor who enters a home, or its immediately surrounding area, without a proper search warrant, conducts an unreasonable search in violation of the United States and Nebraska Constitutions."

Primary Stakeholders

- County Residents
- County Boards
- County Attorneys
- County Assessors and staff

Legislative Background

The county assessor has the duty to value all real and personal property in the county as a basis for the county board and other governmental subdivisions to levy taxes, with some exceptions including: the operating real property of railroads, public service entities, and specific personal property of air carrier and rail car line companies, (Neb. Rev. Stat. § 77-1311 et seq., § 77-201 et seq.). These valuations determine how the tax burden is shared across taxpayers.

"In assigning a taxable value, property must be assessed (determining taxability and a taxable value) and equalized (comparing valuations of similar property to ensure fair and equal treatment in the assessment process), pursuant to the Uniformity Clause."

-Nebraska Legislative Research Office, The Basics of Nebraska's Property Tax (page 7)

County assessors have an obligation to inspect and review each parcel of real property in the county no less frequently than once every six years, as required by Neb. Rev. Stat. § 77-1311.03. Incomplete or inadequate inspections will lead to the disequalization of real property values in the county

Key Findings of AG Opinion

In 2025, a county attorney requested an opinion from the Nebraska Attorney General (AG) about whether county assessors and their employees are liable for trespass when they either step foot on private property or enter a private person's home. The AG's opinion disagreed with a previously-issued 1977 AG opinion on several key issues.

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Criminal Trespass (as determined by the Attorney General)

- Nebraska criminal trespass statutes (Neb. Rev. Stat. §§ 28-520, 28-523) do not exempt assessors from criminal trespass or invasion of privacy (§ 20-203)
- The Nebraska Legislature has never exempted county assessors or their employees from liability for trespass in the exercise of their official duties, but has extended an exemption to some officials
 - The Legislature gave county surveyors immunity from prosecution for trespass (§ 23-1906), as well as state surveyors (§ 84-411), and surveying officials in the Department of Transportation (DOT) (§ 39-1324), among others
 - **The AG's opinion found that county assessors are not exempt from the law of trespass,** meaning that assessors are not exempt from venturing beyond the public right-of-way.

Inspections & Warrants

- The 2025 opinion disputes the 1977 opinion's assertion that an assessor cannot properly fulfill their duties without entry in a manner that constitutes trespass; the opinion references a combination of alternatives to on-site inspections that assessors already use, such as questionnaires, digital images, satellite images, land use maps, and sales records, as well as inspection from public places or seeking permission from the property owner
- The 1977 opinion concluded that county assessors may obtain inspection warrants; however, the 2025 opinion limits these warrants to uses for health, welfare, fire or safety, and because assessors are not acting in this capacity, the opinion concludes that these warrants are not available to assessors

Valuation Challenges

- Reduced ability to verify property characteristics firsthand through on-site inspections, thereby potentially reducing accuracy of valuations
- Reliance on aerial photos, outdated data, or self-reported information increases the likelihood of notable changes in valuations, the number of protests, and the increased cost for use of outsourcing technology (or buying advanced technology for the county)

LB1019

- LB 1019 would ensure that county assessors who enter onto a property in the performance of their official duties would be exempt from liability for trespass
- Assessor's access would be limited to an examination of the **exterior** of the residence

Nebraska Statutes

• Neb. Rev. Stat. § 20-203	• Neb. Rev. Stat. § 28-520	• Neb. Rev. Stat. § 28-521
• Neb. Rev. Stat. § 77-1311	• Neb. Rev. Stat. § 77-1311.03	• Neb. Rev. Stat. § 77-201
• Neb. Rev. Stat. § 23-1906	• Neb. Rev. Stat. § 84-411	• Neb. Rev. Stat. § 39-1324

Additional References

[Nebraska Legislative Research Office, *The Basics of Nebraska's Property Tax, 2025*](#)

[Nebraska Attorney General Opinion No. 25-003, 2025](#)