



For Immediate Release

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NACO Encourages Property Owners Affected by Wildfires to Report Damaged Real Property

LINCOLN – Property owners whose homes, buildings, land, or other improvements were significantly damaged by wildfires may be eligible for property tax relief.

Under Nebraska law, property that suffers significant property damage between January 1 and July 1 of the current assessment year may qualify for review and possible adjustment of its assessed value. Significant property damage generally means damage exceeding 20% of the assessed value of the improvement or land in the current tax year.

Property owners affected by wildfires are encouraged to file [Form 425, Report of Damaged Real Property](#), with the county clerk on or before July 15. This deadline cannot be extended. A separate Form 425 must be completed for each parcel of damaged real property.

Property owners should also include any available supporting documentation, such as:

- Photographs
- Damage reports
- Repair estimates
- Insurance documents
- Other records that may help document the extent of the wildfire damage

These materials may be considered by the county board of equalization when determining whether an adjustment in assessed value is warranted.

NACO encourages property owners impacted by wildfires to contact their county assessor as soon as possible to learn more about the filing process and documentation requirements.

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