

## Homestead Exemption Calendar 2024

Nebraska Department of Revenue, Property Assessment Division

“Due” Date	Duty	Authority	Responsibility of:
January 1	Effective date of filing requirements for homestead exemption Applicants; must be owner of record and occupy the homestead. Qualified Claimants (non-disability) must be age 65 or older. Effective date of disability and filing status.	<a href="#">§ 77-3502</a> <a href="#">§ 77-3505</a>	Homestead Exemption Applicant
February 2	First day for applicants to file Nebraska Homestead Exemption Application Form 458 and Schedule I, Income Statement, if applicable.	<a href="#">§ 77-3512</a> <a href="#">§ 77-3513</a> <a href="#">§ 77-3514</a>	Homestead Exemption Applicant
April 1	If homestead exemption notices mailed on or before March 31 did not contain all the statutorily required information, a second notice must be sent on or before April 1.	<a href="#">§ 77-3513</a> <a href="#">§ 77-3514</a>	County Assessor
April 1	Last day for county assessors to send a reapply reminder to eligible previous year homestead exemption applicants.	<a href="#">§ 77-3513</a> <a href="#">§ 77-3514</a>	County Assessor
April 15*	Deadline to timely file income tax returns, for those homestead exemption applicants who complete Part I of the Form 458 Schedule I – Income Statement. Internal Revenue Service (IRS) may grant extensions.	Federal Law	Homestead Exemption Applicant
May 30	Deadline for the county treasurer and the county assessor to file an Amended Homestead Exemption Summary Certificate, Form 458X, with the Tax Commissioner for tax loss in the previous year to have the final one-sixth reimbursement payment adjusted. <u>Note:</u> Form 458X may be filed to reflect changes based on income or Tax Commissioner action any time up to three years after the exemption year.	<a href="#">§ 77-3517</a> <a href="#">§ 77-3523</a>	County Assessor & County Treasurer
June 30*	Deadline for filing Homestead Exemption Application Form 458 with the Schedule I, Income Statement, if applicable, and any other required documents, with the county assessor. If an IRS extension was granted, the deadline for the Schedule I, Income Statement is October 15 <sup>th</sup> .	<a href="#">§ 77-3512</a>	Homestead Exemption Applicant

NOTE: For any filing date that falls on a Saturday, Sunday, or legal holiday the next business day is the final filing date.  
 Auth. [§ 49-1201](#), [§ 49-1202](#), [§ 49-1203](#), [Regulation 65-003.01E](#).

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June 30	If the application for homestead was rejected on the basis of value, the complaint must be filed by June 30. The County Board of Equalization may, by majority vote, extend such deadline to July 20. If the application for homestead was rejected on any other basis, the complaint must be filed within 30 days from receipt of the notice from the county assessor, Form 458R showing such rejection.	<a href="#">§ 77-3519</a>	Taxpayer
June 30	Deadline for applicants to file a Physician’s Certification for Late Homestead Exemption Filing for the previous year.	<a href="#">§ 77-3512</a> <a href="#">§ 77-3513</a> <a href="#">§ 77-3514.01</a>	Homestead Exemption Applicant
June 30	Last day to file late homestead application for the previous year by owner whose spouse became deceased during the year for which the exemption is requested. Late application must be accompanied by deceased spouse’s death certificate.	<a href="#">§ 77-3512</a> <a href="#">§ 77-3514.01</a>	Taxpayer
July 20	Last day for applicants to file a late Homestead Exemption Application Form 458 for the current application year. An extension request must be submitted in writing and is subject to approval by the county board.	<a href="#">§ 77-3512</a>	Homestead Exemption Applicant & County Board
August 1	Last day for the county assessor to forward approved Homestead Exemption Applications Forms 458, with the following if applicable: Disability Certifications, Forms 458B, or Veterans Affairs Letters, and Form 458 Schedule I Income Statements to the Tax Commissioner.	<a href="#">§ 77-3517</a> <a href="#">Reg 45-005.02</a>	County Assessor
August 15	County assessor approves or denies homestead exemption applications based on ownership and occupancy from January 1 through this date.	<a href="#">§ 77-3502</a> <a href="#">§ 77-3516</a>	County Assessor
August 15	Deadline for homestead exemption applicants to file an Application for Transfer, Form 458T, or within thirty days after receiving a notice of rejection.	<a href="#">§ 77-3509.01</a>	Homestead Exemption Applicant

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August 20	Deadline for county assessor to enter Form 458, Schedule I-income (if applicable) and attach required documents into the database.		County Assessor
September 1	After the county board of equalization actions, the county assessor determines the average residential value for homestead exemption and certifies the Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property, Form 458V, is submitted to the Department of Revenue via Database.	<a href="#">§ 77-3506.02</a>	County Assessor
October 15	Deadline to file income statements on applications that have a federal income tax extension. Applications are still to be filed by June 30.	<a href="#">350 NAC 45 Section 004</a>	Homestead Applicant
November 1	Last day for the Tax Commissioner to certify qualified homestead exemption applicant income determinations to the county assessor.	<a href="#">§ 77-3517</a>	Tax Commissioner
November 1	Review homestead database and, if you have not already, begin database cleanup to ensure all applications are completed by December 31 <sup>st</sup> in anticipation of the rollover.		County Assessor
November 30	Deadline for county assessors and treasurers to certify to the Tax Commissioner the Homestead Exemption Summary Certificate, <a href="#">Form 458S</a> , for tax loss due to homestead exemptions for the current tax year. The signatures of both the county assessor and the county treasurer are required.	<a href="#">§ 77-3523</a>	County Assessor & County Treasurer
December 31	Last day for the Tax Commissioner to review income and all other information of homestead exemption applicants for the third preceding year and take any action.	<a href="#">§ 77-3517</a>	Tax Commissioner

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