



# NEWS RELEASE

FOR IMMEDIATE RELEASE  
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FOR INFORMATION, CONTACT:  
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## Nebraska Homestead Exemption Changes for Tax Year 2014

The Nebraska Department of Revenue announces that the income eligibility amounts for applicants of the homestead exemption program for tax year 2014 have changed. (See Neb. Rev. Stat. §§ 77-3507, 77-3508, and 77-3509, as amended by [LB 986](#)). Please review the new income tables and apply for the homestead exemption if you are now eligible. Claimants who have already filed 2014 homestead exemption applications and income statements do not need to refile or take any additional action. The new income amounts will be used by the Department of Revenue to determine the percentage of exemption for 2014.

<b>Table I - Homestead Exemption for Persons Over Age 65</b>		
<b>Effective Tax Year 2014</b>		
<b>Income Limit Single</b>	<b>Percentage of Relief</b>	<b>Income Limit Married</b>
\$ 0 - 26,900	100%	\$ 0 - 31,600
26,901 - 28,300	90	31,601 - 33,300
28,301 - 29,700	80	33,301 - 35,000
29,701 - 31,100	70	35,001 - 36,700
31,101 - 32,500	60	36,701 - 38,400
32,501 - 33,900	50	38,401 - 40,100
33,901 - 35,300	40	40,101 - 41,800
35,301 - 36,700	30	41,801 - 43,500
36,701 - 38,100	20	43,501 - 45,200
38,101 - 39,500	10	45,201 - 46,900
39,501 and over	0	46,901 and over

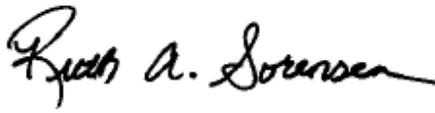
<b>Table II - Homestead Exemption for Qualifying Disabled Individuals, and Qualifying Disabled Veterans and Their Widow(ers)</b>		
<b>Effective Tax Year 2014</b>		
<b>Income Limit Single</b>	<b>Percentage of Relief</b>	<b>Income Limit Married</b>
\$ 0 - 30,300	100%	\$ 0 - 34,700
30,301 - 31,700	90	34,701 - 36,400
31,701 - 33,100	80	36,401 - 38,100
33,101 - 34,500	70	38,101 - 39,800
34,501 - 35,900	60	39,801 - 41,500
35,901 - 37,300	50	41,501 - 43,200
37,301 - 38,700	40	43,201 - 44,900
38,701 - 40,100	30	44,901 - 46,600
40,101 - 41,500	20	46,601 - 48,300
41,501 - 42,900	10	48,301 - 50,000
42,901 and over	0	50,001 and over

All homestead exemption applications must be filed by June 30, 2014. Homestead exemption forms and information are available at [revenue.nebraska.gov/PAD/homestead.html](http://revenue.nebraska.gov/PAD/homestead.html). The current forms are not being reprinted to reflect the new increased income levels.

For more information on the homestead exemption program, please contact your county assessor's office, or call the Nebraska Department of Revenue at 888-475-5101 or 402-471-6185.

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APPROVED:

A handwritten signature in black ink that reads "Ruth A. Sorensen". The signature is written in a cursive style with a long horizontal flourish at the end.

Ruth A. Sorensen  
Property Tax Administrator