

# Homestead Exemption Summary Certificate

FORM  
**458S**

County Name and Mailing Address			Tax Year	Number of Exemptions
County Name				
Street or Other Mailing Address			Assessed Value Exempted	Tax Loss
City	State	Zip Code		

I certify, pursuant to 350 NAC 45-006.01, that the amounts stated above are the amounts of revenue that will be lost by all taxing agencies within this county due to the approved homestead exemption applications.

**sign  
here**

Signature of County Assessor \_\_\_\_\_ Date \_\_\_\_\_ Signature of County Treasurer \_\_\_\_\_ Date \_\_\_\_\_

## Instructions

**Who Must File.** Every county assessor must complete this certificate and forward it to the county treasurer. The county treasurer is then required to certify the total revenue that will be lost to all taxing agencies within the county due to the approved homestead exemption applications.

**When and Where to File.** This certificate must be filed on or before November 30, with the Nebraska Department of Revenue at [pat.homestead@nebraska.gov](mailto:pat.homestead@nebraska.gov).

**Changes to Certificate.** The certificate may be amended to show any change or correction in the total tax loss until May 30 of the next year, or when corrections are made by the Tax Commissioner. An Amended Homestead Exemption Summary Certificate, Form 458X, **must** be used if there is any change or correction to this report.

**Combine All Classifications of Real Property on One Certificate.** Combine and enter the total number of applications allowed a homestead exemption, the corresponding amount of assessed value exempted, and the resulting tax loss.

**Authorized Signatures.** This certificate must be signed by the county assessor and the county treasurer.

**Retain a copy for your records.**