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DEPARTMENT OF REVENUE

FOR IMMEDIATE RELEASE

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Homestead Exemption Application Due on or Before June 30

JUNE 8, 2023 (LINCOLN, NEB.) — The Nebraska Department of Revenue, Property Assessment Division (DOR) reminds property owners that the Nebraska Homestead Exemption Application, Form 458 must be filed with their county assessor on or before Friday, June 30, 2023.

The homestead exemption provides relief from property taxes by exempting all or a portion of the taxable value of a property owner's primary residence. The State of Nebraska reimburses counties and other governmental subdivisions for the property taxes lost due to homestead exemptions.

In Nebraska, a homestead exemption is available to the following categories of property owners:

- Persons age 65 or older before January 1, 2023;
- Individuals with certain qualifying disabilities;
- Certain veterans with qualifying disability statuses and their surviving spouses;
- Individuals with developmental disabilities.

Some categories are subject to household income limitations and residence valuation requirements. The income limitations are on a sliding scale and depend on the application category. Some categories require certifications from a medical provider, the Nebraska Department of Health and Human Services, or the U.S. Department of Veteran Affairs. Please confirm what is required to be filed with your homestead exemption application.

Homestead exemption forms and information available are revenue.nebraska.gov/PAD/homestead-exemption. Again, the Nebraska Homestead Exemption Application, Form 458, and any required documents must be submitted to the county assessor on or before Friday, June 30, 2023.

For more information on the homestead exemption program, please contact your county assessor or DOR at 888-475-5101.