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DEPARTMENT OF REVENUE

FOR IMMEDIATE RELEASE

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Tax Year 2026 Homestead Exemption

FEB 2, 2026 (LINCOLN. NEB.) - The Nebraska Department of Revenue, Property Assessment Division (Department) reminds property owners that the [Nebraska Homestead Exemption Application, Form 458](#), must be filed with their county assessor between **February 2, 2026 and June 30, 2026**.

The homestead exemption provides relief from property taxes by exempting all or a portion of the taxable value of the 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 groups of persons:

- Persons age 65 or older before January 1, 2026;
- Qualified disabled individuals; or
- Qualified disabled veterans and their surviving spouses.

Some categories are subject to household income and residence valuation limitations. The income limitations are on a sliding scale based on filing status and homestead exemption category.

Homestead exemption forms and information are available at
<https://revenue.nebraska.gov/PAD/homestead-exemption>.

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

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