



Jim Pillen, Governor

FOR IMMEDIATE RELEASE

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Tax Year 2026 Homestead Exemption

JUNE 16, 2026 (LINCOLN, NEB.) — The Nebraska Department of Revenue, Property Assessment Division (DOR), reminds property owners that the [Nebraska Homestead Exemption Application, Form 458](#), and all required forms and documentation must be filed with their county assessor **on or before 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 categories of property owners:

- 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 revenue.nebraska.gov/PAD/homestead-exemption.

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

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