

## Homestead Exemption Calendar

Nebraska Department of Revenue, Property Assessment Division

“Due” Date	Duty	Authority	Responsibility of:
January 1	Effective date of filing requirements for homestead exemption claimants; must be owner of record and occupy the homestead. Qualified claimants (non-disability) must already be age 65 or older. Effective date of disability and filing status.	<a href="#">§ 77-3502</a> <a href="#">§ 77-3505</a>	Homestead Exemption Claimant
February 2	First day for claimants to file Nebraska Homestead Exemption Application <a href="#">Form 458</a> .	<a href="#">§ 77-3512</a> <a href="#">§ 77-3513</a> <a href="#">§ 77-3514</a>	Homestead Exemption Claimant
April 1	If homestead exemption notices mailed on or before March 31 did not contain all of the statutorily required information, a second notice must be sent on or before April 1.	<a href="#">§ 77-3513</a> <a href="#">§ 77-3514</a>	County Assessor
April 1	Last day for county assessors to send a reapply reminder to eligible previous year homestead exemption applicants.	<a href="#">§ 77-3513</a> <a href="#">§ 77-3514</a>	County Assessor
April 15*	Deadline to timely file income tax returns, for those homestead exemption applicants who complete Part II of the Form <a href="#">458 Schedule I – Income Statement</a> . Internal Revenue Service (IRS) may grant extensions.	Federal Law	Homestead Exemption Claimant
May 30	Deadline for the county treasurer and the county assessor to file an Amended Homestead Exemption Summary Certificate, <a href="#">Form 458X</a> , with the Tax Commissioner for tax loss in the previous year to have the final one-sixth reimbursement payment adjusted. Note: Form 458X may be filed to reflect changes based on income or Tax Commissioner action any time up to three years after the exemption year.	<a href="#">§ 77-3517</a> <a href="#">§ 77-3523</a>	County Assessor & County Treasurer
June 30	Deadline for filing Homestead Exemption Application <a href="#">Form 458</a> , with the county assessor.	<a href="#">§ 77-3512</a>	Homestead Exemption Claimant

NOTE: For any filing date that falls on a Saturday, Sunday, or legal holiday the next business day is the final filing date.  
 Auth. [§ 49-1201](#), [§ 49-1202](#), [§ 49-1203](#), [Regulation 65-003.01E](#).

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June 30	If the application for homestead was rejected on the basis of value, the complaint must be filed by June 30. The County Board of Equalization may, by majority vote, extend such deadline to July 20. If the application for homestead was rejected on any other basis, the complaint must be filed within 30 days from receipt of the notice from the county assessor showing such rejection.	<a href="#">§ 77-3519</a>	Taxpayer
June 30	Deadline for claimant to file a Physician’s Certification for Late Homestead Exemption Filing.	<a href="#">§ 77-3512</a> <a href="#">§ 77-3513</a> <a href="#">§ 77-3514.01</a>	Homestead Exemption Claimant
June 30	Last day to file late homestead application by owner whose spouse became deceased during the year for which the exemption is requested. Late application must be accompanied by deceased spouse’s death certificate.	<a href="#">§ 77-3512</a> <a href="#">§ 77-3514.01</a>	Taxpayer
July 20	Last day for claimants to file a Homestead Exemption Application <a href="#">Form 458</a> . An extension is subject to approval by the county board.	<a href="#">§ 77-3512</a>	Homestead Exemption Claimant & County Board
July 31	Last day for county assessors to send claimants a Notice of Rejection of Homestead Exemption, <a href="#">Form 458R</a> , for most cases.	<a href="#">§ 77-3516</a>	County Assessor
August 1	Last day for the county assessor to forward approved Homestead Exemption Application or Certification of Status, <a href="#">Forms 458</a> , with Disability Certifications, Forms 458B, or Veterans Affairs Letters, and <a href="#">Form 458 Schedule I Income Statements</a> to the Tax Commissioner.	<a href="#">§ 77-3517</a> <a href="#">Reg 45-005.02</a>	County Assessor
August 15	County assessor approves or denies homestead exemption applications based on ownership and occupancy from January 1 through this date.	<a href="#">§ 77-3502</a> <a href="#">§ 77-3516</a>	County Assessor
August 15	Deadline for homestead exemption claimants to file an Application for Transfer, <a href="#">Form 458T</a> , or within thirty days after receiving a notice of rejection.	<a href="#">§ 77-3509.01</a>	Homestead Exemption Claimant

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September 1	After the county board of equalization actions, the county assessor determines the average residential value for homestead exemption and certifies the Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property, Form 458V, is submitted to the Department of Revenue via Database.	<a href="#">§ 77-3506.02</a>	County Assessor
November 1	Last day for the Tax Commissioner to certify qualified homestead exemption applicant income determinations to the county assessor.	<a href="#">§ 77-3517</a>	Tax Commissioner
November 30	Deadline for county assessors and treasurers to certify to the Tax Commissioner the Homestead Exemption Summary Certificate, <a href="#">Form 458S</a> , for tax loss due to homestead exemptions for the current tax year. The signatures of both the county assessor and the county treasurer are required.	<a href="#">§ 77-3523</a>	County Assessor & County Treasurer
December 31	Last day for the Tax Commissioner to review income and all other information of homestead exemption claimants for the third preceding year and take any action.	<a href="#">§ 77-3517</a>	Tax Commissioner
December 31	Real Property and Personal Property Taxes Due – Lien Date	<a href="#">§ 77-203</a>	Taxpayer
April 1 and August 1	First half and second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties).	<a href="#">§ 77-204</a>	Taxpayer
May 1 and September 1	First half and second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy Counties).	<a href="#">§ 77-204</a>	Taxpayer

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