

# Homestead Petition for Redetermination Form

This form is used to file a request for the Department of Revenue to review and redetermine an applicant's homestead exemption percentage.

County Name

FORM  
**458P**

<b>Name and Mailing Address of Homestead Applicant</b>		Homestead Application Year Requested for Redetermination	
Name of Applicant		Homestead Exemption Percentage Determination BeingAppealed	
Mailing Address		%	%
City, Town, or Post Office	State	Zip Code	Phone Number
Applicant Identification Number		Email Address	

Reasons for requested homestead exemption percentage change (**Required**) (Check all that apply)

Reported Household Income

Line of 458/Income Statement that is incorrect: \_\_\_\_\_

Correct Amount: \$\_\_\_\_\_

I have completed the medical expense worksheet below and listed the total amount including expenses from the original filing. (required)

Yes  No

Reason for Correction: \_\_\_\_\_

Other

Please Explain: \_\_\_\_\_

Line of 458/Income Statement that is incorrect: \_\_\_\_\_

Correct Amount: \$\_\_\_\_\_

Reason for Correction: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Medical Expenses Worksheet:

### A. Insurance Premiums

Medicare Part B (Medical Ins.)\* \_\_\_\_\_

Medicare Part D (Drug Coverage) \_\_\_\_\_

Long Term Care Insurance \_\_\_\_\_

Cancer Insurance \_\_\_\_\_

Other health insurance premiums \_\_\_\_\_

### B. Out of Pocket Medical Expenses Paid

Physicians \_\_\_\_\_

Hospital/Licensed nursing care facilities \_\_\_\_\_

Dental \_\_\_\_\_

Chiropractors \_\_\_\_\_

Prescription Drugs \_\_\_\_\_

Vision (Exams, glasses, contacts) \_\_\_\_\_

Hearing Aids \_\_\_\_\_

Durable Medical Equipment (DME) \_\_\_\_\_

(Includes oxygen equipment, wheelchairs, cane, walker, blood testing strips for diabetics, etc.)

### C. Medical Travel

If you traveled outside of your community for medical services, you may deduct travel expenses.

Miles at \$0.\_\_\_\_ cents/mile = \_\_\_\_\_

Applicable Meals and Lodging while traveling \_\_\_\_\_

to be placed on Form 458 Schedule I. For Income Tax filers, Part I line 6a and non-filers of Income Tax Part II line 10a.

### Total Medical Expenses (Parts A - C)

\* Do not include: Medicare Part A deductions withheld from wages; self-employed health insurance that reduced total income; the medical payments portion of a car insurance policy; an accident or health insurance policy where the benefits do not specifically cover medical care; life insurance or income protection policies; employer-sponsored health insurance plans; and flexible spending accounts. These are not deductible medical insurance premiums

\*\*Per mile reimbursement rates for the following years are as follows: 2021: \$0.16; 2022: \$0.22; 2023: \$0.22; 2024: \$0.21; 2025: \$0.21

sign  
here ➔

Signature of Homestead Exemption Applicant or Their Representative (required)

Date \_\_\_\_\_

## Instructions

**Dismissal.** Failure to state a reason for the redetermination and a request demand for relief will result in dismissal of the position.

**Where to File.** This form is required to be filed with Property Assessment Division of the Department of Revenue (DOR) either through U.S. mail or by email to [pat.homestead@nebraska.gov](mailto:pat.homestead@nebraska.gov). Completed and signed petitions can be mailed to:

Property Assessment Division  
Attn: Homestead Exemption  
PO Box 98919  
Lincoln, NE 68509-8919

**Who Can File.** A homestead exemption applicant can file this form to petition for redetermination of their homestead exemption initial determination percentage or adjustment made by DOR. If the applicant is unable to file the petition, his or her authorized representative may file. Authorization to do so, such as a Power of Attorney, must be provided with the Petition for Redetermination.

**Petition for Redetermination Filing.** Petitions must be filed with the DOR within 30 days of receiving the determination decision notification from the DOR. All supporting income and medical expense documentation must be attached to this form. Please do NOT include bank statements or medical records as documentation.