

**Application for Transfer  
of Nebraska Homestead Exemption**

• See reverse for instructions on how to fill out and file this form

**FORM  
458T  
2026**

|   |                |          |                                       |                                 |          |
|---|----------------|----------|---------------------------------------|---------------------------------|----------|
| Name of Applicant                           | Name of Spouse |          | Applicant's Social Security Number    | Spouse's Social Security Number |          |
| Previous Mailing Address                    |                |          | New Mailing Address                   |                                 |          |
| City  | State          | ZIP Code | City                                  | State                           | ZIP Code |
| Previous Street Address of Homestead        |                |          | New Street Address of Homestead       |                                 |          |
| County Where Previous Homestead Was Located |                |          | County Where New Homestead Is Located |                                 |          |
| Previous Tax District Number                |                |          | New Tax District Number               |                                 |          |
| Previous Parcel or Location ID Number       |                |          | New Parcel or Location ID Number      |                                 |          |
| Assessed Value of Previous Homestead        |                |          | Assessed Value of New Homestead       |                                 |          |
| Legal Description of Previous Homestead     |                |          | Legal Description of New Homestead    |                                 |          |

Under penalties of law, I declare that I have examined this application and that it is, to the best of my knowledge and belief, true and correct. I also declare that I am eligible for the Nebraska homestead exemption and have only applied for the exemption on the above properties.

**sign  
here** ➔

Signature of Applicant (required)

Date

**FOR COUNTY ASSESSOR USE ONLY**

APPROVED

COMMENTS: \_\_\_\_\_

DISAPPROVED

**sign  
here** ➔

Signature of County Assessor

Date Received by County Assessor

Date

Your homestead exemption transfer application for the real property described above has been disapproved.

Reasons for Disapproval:

- Incomplete form.
- Application not timely filed.
- Value of property exceeds maximum residential value for the county.
- Applicant does not own the new homestead.

- Applicant does not occupy the new homestead.
- Property was not purchased between January 1st to August 15th of application year.
- Other, please describe.

**A Homestead Exemption Application, Form 458, must be filed in the county where you owned and occupied your homestead as of January 1, 2026. With the exception of category 4V applicants, homestead exemption applications are to be filed with the county assessor after February 1, 2026 and on or before June 30, 2026.**

**This Form 458T must be filed with the county assessor in the county where the new homestead is located, on or before August 15, 2026, or within 30 days after receiving a Notice of Reduction/Rejection of Homestead Exemption, Form 458R, for the 2026 homestead exemption application filed for the previous/original homestead.**

**Contact your county assessor if you have any questions regarding this form.**

For more information, please see:

[revenue.nebraska.gov/PAD/homestead-exemption](http://revenue.nebraska.gov/PAD/homestead-exemption)

**State of Nebraska Homestead Exemption phone number 888-475-5101.**

**Retain a copy for your records.**

## Instructions

**Who May File.** Any owner of a homestead for which a 2026 homestead exemption application has been submitted who then becomes the owner of a new homestead in Nebraska on or after January 1, 2026, and prior to August 15, 2026, may request a transfer of their homestead exemption to the new homestead. The new homestead may be located anywhere in Nebraska. The owner who filed and signed the 2026 homestead exemption application as the applicant must sign the Form 458T. If the Application for Transfer, Form 458T is not signed, the transfer will be denied.

**IMPORTANT:** A Homestead Exemption Application, Form 458, and the Nebraska Schedule I – Income Statement, Form 458 (if required for your application category), must be filed on or before June 30, 2026, in the county where the homestead was owned and occupied on January 1, 2026. If a Category 4V-Veteran with a 100% permanent disability becomes the owner of a new home between February 1 and August 15, 2026, the veteran applicant must file a Form 458T, even though not required to file a homestead exemption application.

**When and Where to File.** This Form 458T must be filed with the county assessor in the county where the new homestead is located, on or before August 15, 2026, or within 30 days after receiving a Notice of Reduction/Rejection of Homestead Exemption, Form 458R, for the 2026 homestead exemption application filed for the previous/original homestead.

**Eligibility.** A homestead exemption may be transferred only when the following conditions are met:

1. The new homestead is acquired on or after January 1, 2026, and prior to August 15, 2026; and
2. The applicant owns and occupies the new homestead on or before August 15, 2026.

**Appeals.** If an application of transfer is disapproved by the county assessor, the applicant may file a written appeal with the county board of equalization within 30 days of receipt of the disapproval notice from the county assessor.