Good Life. Great Service. DEPARTMENT OF REVENUE

Certification of Disability for Homestead Exemption • The disability must have occurred on or before January 1 of the application year.

Attach this form to the Nebraska Homestead Exemption Application, Form 458, and Nebraska Schedule I - Income Statement, Form 458, Schedule I.

• See instructions on reverse side.

FORM 458B

Applicant's Name			County		
Address			Social Security Number		
City	State ZIP	Code			
m	nereby authorize this medical practitioner or Deputy Director of Department of Hedical information necessary for compliance with the Nebraska homestead exemed the Nebraska Department of Revenue.				
here	Signature of Applicant (required)			Date	
To be Completed by a Qualified Licensed Medical Practitioner (Categories 2 and 3) or the Deputy Director of DHHS (Category 6).					
Disability Certification for Qualified Veterans (Homestead Exemption Category 2)					
а	a ☐ Veteran is totally disabled due to non-service connected illness. Service Dates: Beginning(month/day/year), Ending(month/day/year)			(month/day/year)	
b 🗆	Veteran is totally disabled due to non-service connected accide	ent.			
	Service Dates: Beginning (month/day/ye	ear), E	nding	(month/day/year)	
Disability Certification for Qualified Individuals (Homestead Exemption Category 3)					
c Applicant has a permanent physical disability and has lost all mobility that precludes locomotion without the use of a mechanical aid or prosthesis.					
d [d ☐ Applicant has a permanent partial disability of both arms in excess of 75%.				
e Applicant who has undergone amputation of both arms above the elbow.					
f Applicant does NOT meet any of the exemptions listed above.					
	I hereby certify that I have examined the applicant named above, and to the best of indicated above; or line f is true as indicated.	my know	wledge and belief, he or she has t	he disability described and	
sign					
here	Signature of Qualified Licensed Medical Practitioner (required) National	l Provide	er Identifier (NPI) Number	Date	
	Printed Name of Qualified Licensed Medical Practitioner Phone	Number			
	Address City		State	Zip Code	
Developmental Disability Certification for Qualified Individuals (Homestead Exemption Category 6) To Be Completed by DHHS Only					
g [Applicant has a developmental disability as defined by Neb. R		-		
h ☐ Applicant does NOT qualify as an individual with a developmental disability.					
i Applicant has not applied for services with DHHS.					
I hereby certify that I have determined that the applicant named above is eligible for developmental disabilities services and has a developmental disability as defined in Neb. Rev. Stat. § 83-1205 indicated above; or line h or i, is true as indicated.					
sign					
here	Signature of Deputy Director, Division of Developmental Disabilities (DHHS)			Date	
	Printed Name of Deputy Director, Division of Developmental Disabilities, DHHS			Phone Number	

Nebraska Department of Revenue Form Number 96-294-2009 Rev. 10-2024 Supersedes 96-294-2009 Rev. 1-2022 Authorized by Neb. Rev. Stat. § 77-3508

Instructions

Definitions.

Developmental Disability. Developmental disability is defined in Neb. Rev. Stat. § 83-1205.

Mechanical Aid. A mechanical aid is a device or apparatus such as a brace, crutch, cane, walker, or wheelchair as defined in Neb. Rev. Stat. § 77-2704.09.

Prosthesis. A prosthesis is a device that permanently or temporarily replaces a missing part or a nonfunctioning part of the human body per Neb. Rev. Stat. § 77-2704.09.

Qualified Medical Practitioner. A qualified medical practitioner is a physician, physician assistant (PA), or advanced practice registered nurse (APRN).

When and Where to File. The original certification must be attached to the Nebraska Homestead Exemption Application, Form 458, and the Nebraska Schedule I - Income Statement, Form 458 Schedule I, and then filed after February 1 and on or before June 30 with your county assessor.

Signature. This form must be signed and dated by both the applicant and a qualified medical practitioner as defined above; or, if the applicant has a developmental disability, this form must be signed by the applicant and the Deputy Director of the Division of Developmental Disabilities, Department of Health and Human Services. The form can be mailed to DHHS at PO Box 98947, Lincoln, NE 68509-8947.

This form must be signed by the applicant to authorize the disclosure of health information to the county assessor and the Nebraska Department of Revenue. The signature must include the National Provider Identification (NPI) number issued to the qualified medical practitioner; if this form is signed by a PA, use the NPI of the physician.

Who May File.

- Any wartime veteran discharged or otherwise separated with a characterization of honorable or general discharge (under honorable conditions), and who on January 1 is totally disabled by a nonservice connected illness or accident as described in lines a or b (Homestead Exemption Category 2);
- Any individual who on January 1 meets any of the disability requirements described in lines c, d, or e (Homestead Exemption Category 3); or
- Any individual who on January 1 has a developmental disability described in line g (Homestead Exemption Category 6).