

Application for Transfer of Nebraska Homestead Exemption

**FORM
458T
2025**

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

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

Date

FOR COUNTY ASSESSOR USE ONLY

APPROVED

DISAPPROVED

COMMENTS: _____

**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:

- | | |
|--|---|
| <input type="checkbox"/> Incomplete form. | <input type="checkbox"/> Applicant does not occupy the new homestead. |
| <input type="checkbox"/> Application not timely filed. | <input type="checkbox"/> Property was not purchased between January 1st to August 15th of application year. |
| <input type="checkbox"/> Value of property exceeds maximum residential value for the county. | <input type="checkbox"/> Other, please describe. |
| <input type="checkbox"/> Applicant does not own the new homestead. | _____ |

A Homestead Exemption Application, Form 458, must be filed in the county where you owned and occupied your homestead as of January 1, 2025. Homestead Exemption Applications are to be filed with the county assessor after February 1, 2025 and on or before June 30, 2025.

This Form 458T must be filed with the county assessor in the county where the new homestead is located, on or before August 15, 2025 or within 30 days after receiving a Notice of Reduction/Rejection of Homestead Exemption, Form 458R, for the 2025 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

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 2025 homestead exemption application has been submitted who then becomes the owner of a new homestead in Nebraska on or after January 1, 2025 and prior to August 15, 2025, may request a transfer of their homestead exemption to the new homestead. The new homestead may be located anywhere in Nebraska.

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, 2025 in the county where the homestead was owned and occupied on January 1, 2025.

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, 2025 or within 30 days after receiving a Notice of Reduction/Rejection of Homestead Exemption, Form 458R, for the 2025 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, 2025 and prior to August 15, 2025; and
2. The applicant owns and occupies the new homestead on or before August 15, 2025.

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.