

NEBRASKA

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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

FOR IMMEDIATE RELEASE

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Tax Year 2022 Homestead Exemption

FEBRUARY 2, 2022 (LINCOLN, NEB.) – The Nebraska Department of Revenue, Property Assessment Division (DOR) reminds property owners that the Nebraska Homestead Exemption Application, Form 458, must be filed with their county assessor between February 2, 2022 and June 30, 2022.

The homestead exemption provides relief from property taxes by exempting all or a portion of the taxable value of the residence. The State of Nebraska reimburses counties and other governmental subdivisions for the property taxes lost due to homestead exemptions.

In Nebraska, a homestead exemption is available to the following groups of persons:

- Persons over the age of 65;
- Qualified disabled individuals; or
- Qualified disabled veterans and their widow(er)s.

Some categories are subject to household income limitations and residence valuation requirements. The income limitations are on a sliding scale. Disabled first-time homestead exemption applicants will need certification of disabled status from a medical practitioner, the U.S. Department of Veteran Affairs, or Department of Health and Human Services, depending on the applicable category of application. The certification can be made on Form 458B, available from an applicant's county assessor.

Homestead exemption forms and information are available at revenue.nebraska.gov/PAD/homestead-exemption.

For more information on the homestead exemption program, please contact your county assessor's office, or DOR at 888-475-5101.

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