

Important Information Regarding Your Homestead Exemption

Please read this information carefully.

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (Department) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the Department and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.



This guidance document may change with updated information or added examples. The Department recommends you do not print this document. Instead, sign up for the subscription service at revenue.nebraska.gov to get updates on your topics of interest.

Filing a New Certification

To remain eligible for the homestead exemption, you must file a completed Nebraska Homestead Exemption Application Form 458, with your county assessor. The Form 458 must be filed after February 1, 2019 and by July 1, 2019 or you will not be eligible for a homestead exemption for the 2019 assessment year.

- Review the preidentified information on the enclosed form, answer all questions, and make any corrections or additions to the form in a clear and legible manner.
- Carefully check Social Security numbers, date(s) of birth, answer questions 1-4 and include, if applicable, spouse's date of death or final divorce or legal separation decree dates, and the homestead exemption category.
- Indicate whether you are a citizen of the U.S. or a qualified alien under the Federal Immigration and Nationality Act. If you are a qualified alien, please provide your alien registration number in the space provided.
- The form must be signed by the person claiming the exemption, or that person's guardian.
- Retain a copy for your records.

Filing the Nebraska Schedule I – Income Statement

The enclosed Form 458, Nebraska Schedule I – Income Statement, must be completed and attached to your 2019 Form 458 if you are filing under categories 1, 2, 3, or 6. Schedule I is not required if you are filing under categories 4 or 5. This schedule allows a deduction for qualifying medical expenses to determine household income. If it is not filed with the Form 458, you will not be eligible for a homestead exemption for the 2019 assessment year.

- Print your name(s) and Social Security number(s).
- If you were **not** required to file a 2018 federal income tax return, complete only Part I and Worksheet A of Schedule I. If you were required to file a 2018 federal income tax return, complete only Part II of Schedule I.
- Married applicants **must** report income for **both** spouses.
- Additional owner-occupants must each file a separate income statement.
- Please follow the Schedule I instructions carefully. Retain copies of Schedule I and Worksheet A.

The Form 458 and Schedule I (if applicable) must be filed with your county assessor after February 1, 2019 and on or before July 1, 2019 or you will not be eligible for a homestead exemption for the 2019 assessment year.

revenue.nebraska.gov/PAD, State of Nebraska phone numbers 888-475-5101 or 402-471-6185