Tax Year 2021 Homestead Exemption

FEBRUARY 2, 2021 (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, 2021 and June 30, 2021.

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.

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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