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DEPARTMENT OF REVENUE



Jim Pillen, Governor

## FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:

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# Homestead Exemption Application Due on or Before June 30

JUNE 10, 2024 (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 on or before June 30, 2024**. For tax year 2024, June 30<sup>th</sup> is on a Sunday, which allows for applications to be filed in person or postmarked on Monday, July 1, 2024.

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

In Nebraska, a homestead exemption is available to the following categories of property owners:

- Persons age 65 or older before January 1, 2024;
- Individuals with certain qualifying disabilities;
- Certain veterans with qualifying disability statuses and their surviving spouses;  
or
- Individuals with developmental disabilities.

Veterans who are 100% permanently disabled, or the surviving spouse of such veteran, who were approved for homestead exemption in the prior year are not required to file an annual homestead exemption application but are required to file a new application and a VA Certification in years ending in 0 or 5. However, 100% temporarily disabled veterans and their surviving spouses are required to file an application each year.

Some categories are subject to household income limitations and residence valuation requirements. Certain categories require certifications from a medical provider, the Nebraska Department of Health and Human Services, or the U.S. Department of Veteran Affairs. Please confirm what is required to be filed with your homestead exemption application.

Homestead exemption forms and information are available at [revenue.nebraska.gov/PAD/homestead-exemption](https://revenue.nebraska.gov/PAD/homestead-exemption). **Again, the Nebraska Homestead Exemption Application, Form 458, and any required documents must be submitted to the county assessor on or before Monday, July 1, 2024**

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

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