

Nebraska Homestead Exemption Application

- Nebraska Schedule I – Income Statement must be filed with this form except for categories 4 and 5.
- Application for Transfer must be filed by August 15 if moving to a new homestead.

File with your county assessor after February 1 and on or before June 30. Please Do Not Write In This Space
Must File Annually For Exemption

Please Type or Print

County _____

Applicant's Name and Mailing Address

Applicant's Date of Birth (Mo/Day/Yr) _____ / _____ / _____
Applicant's Social Security Number _____

Spouse's Date of Birth (Mo/Day/Yr) _____ / _____ / _____
Spouse's Social Security Number _____

Physical address of homestead residence, if different from mailing address.

Filing Status Applicant is: (see instructions for filing status requirements)
 Single Married or Living with Closely-related relatives

- 1 Did your spouse pass away between January 1, 2022 – December 31, 2022? YES NO
1a If Yes, what is your spouse's name _____ and date of death? ____/____/_____
2 Does one of your parents, children, or siblings own and occupy this homestead? YES NO
3 Were you legally married as of December 31, 2022? YES NO

Homestead Exemption Categories
• Nebraska Schedule I must be filed for all categories except Numbers 4 and 5. • See instructions on reverse side for specific requirements.

- 1 Qualified owner-occupants age 65 and over as of January 1 of application year.
2 Veterans totally disabled by a nonservice-connected accident or illness (Form 458B or VA certification required; see instructions).
Veteran's Service Dates Beginning _____ (Month) _____ (Day) _____ (Year) and Ending _____ (Month) _____ (Day) _____ (Year)
3 Qualified disabled individuals (Form 458B certification required; see restrictions and instructions for qualifying conditions and certification requirements).
4 Veterans drawing compensation from the Department of Veterans Affairs because of 100% service-connected disability, or unmarried surviving spouse of such a veteran (VA certification required; see instructions for certification requirement).
5 Paraplegic veteran or multiple amputee whose home value was substantially contributed to by the Dept. of Veterans Affairs (VA certification required; see instr.)
6 Individuals who have a developmental disability certified by the Department of Health and Human Services (Form 458B is required; see instructions).

- 1 Do you currently own this residence? YES NO
2 Do you currently occupy this residence? YES NO
3 If applicant is currently residing in a nursing home, please answer these questions:
• Have the household furnishings been removed from your residence? YES NO
• Is the residence currently being leased or rented by another person? YES NO
4 Is this homestead owned by a trust? YES NO
• If Yes, are you residing at this homestead as a beneficiary under the trust instrument per Neb. Rev. Stat. § 77-3503? YES NO
5 If you received a homestead exemption last year, is the preprinted information on this form complete and correct (names, Social Security numbers, birth dates, filing status, exemption category, other owner-occupants, etc.)? YES NO
• If No, please indicate the correct information in the appropriate area.

Categories #4 and #5, skip this part.
Others (excluding a spouse) Who Both Own and Occupy The Residence (Attach list if necessary.)
• Nebraska Schedule I—Income Statement must be filed for each owner-occupant (DO NOT repeat applicant and spouse.)

Name	Relationship to Applicant	Date of Birth (Mo/Day/Yr)	Social Security Number
		/ /	

Under penalties of law, I declare that I have examined this form and that it is, to the best of my knowledge and belief, true and correct. I also declare that I am entitled to the Nebraska homestead exemption and have not applied for a homestead exemption elsewhere in the state.

- I am a citizen of the United States.
 I am a qualified alien under the Federal Immigration and Nationality Act. My immigration status and alien number are as follows: _____ and I agree to provide a copy of my USCIS documentation upon request.

sign here

Signature of Applicant or Authorized Representative (required) _____ Date _____ Phone Number (required) _____

For County Assessor's Use Only

Legal description of homestead or physical description of mobile home: _____

Parcel or Location ID Number _____ Tax District Number _____ Current Assessed Value of the Homestead Property _____

County Approved (subject to income approval by the Department of Revenue) County Disapproved
Comments: _____

Date Received by County Assessor _____ Signature of County Assessor _____ Date _____

Instructions

Instructions for Previous Filers

Carefully review any preprinted information to ensure it is complete and correct. Make any necessary changes or additions to the form in a legible manner. Answer each of the questions and sign the form. If you have any questions, contact your county assessor.

Who May File. Any individual qualifying under one of the categories listed below who, on January 1, is an owner-occupant of a residence used as his or her primary home, including every person who has previously been granted a homestead exemption may file a Form 458. An owner-occupant means: (1) the owner of record or surviving spouse (current year only); (2) the occupant purchasing and in possession of a homestead under a land contract; (3) one of the joint tenants, or tenants in common; or (4) the beneficiary of a trust that has an ownership interest in the homestead (see [Neb. Rev. Stat. § 77-3503](#)).

A homestead exemption is available to U.S. citizens or qualified aliens. Check the applicable box and indicate your alien registration number if you are a qualified alien. The Nebraska Homestead Exemption Information Guide is available at revenue.nebraska.gov/PAD/homestead-exemption.

When and Where to File. This form must be completed in its entirety, signed, and filed after February 1 and on or before June 30 with your county assessor. It is the applicant's responsibility to secure the necessary application forms. **Failure to timely file is a waiver of the homestead exemption.**

Late Filings. An applicant may file a late application no later than June 30, 2023 pursuant to [Neb. Rev. Stat. 77-3514.01](#) if: 1) applicant includes a copy of the death certificate of a spouse who died during 2022; 2) applicant includes a signed [Physician's Certification for Late Homestead Exemption Filing, Form 458L](#) verifying applicant was not able to timely file due to a medical condition, or 3) is granted an extension by the county board on or before July 20, 2022.

Filing Status. Filing status information is required to determine the income limits used to calculate the percentage of relief, if any. The filing status may be either be "Single, Married or Closely-Related."

- Use the "**Single**" status if the homestead applicant filed a 2022 federal individual income tax return as "single" or "head of household" or would have filed as "single" or "head of household", if required to file a 2022 return.
- Use the "**Married**" status if the homestead applicant filed a 2022 federal individual income tax return as "married, filing jointly" or "married, filing separately" or would have filed using "married, filing jointly" or "married, filing separately", if required to file a 2022 return.
- Use the married filing status if you have not remarried in the year of your spouse's death and will be filing a joint return for the year in which your spouse died.
- Use the "**Closely-Related**" status if the homestead applicant would have filed a 2022 federal individual income tax return as "single" or "head of household", but lives with a brother, sister, parent, or child who is also an owner-occupant of the homestead. "Closely-Related" applicants are subject to the same income criteria as "married" applicants.

Ownership and Occupancy Requirements. The person claiming a homestead exemption must own and occupy the residence (or mobile home) from January 1 through August 15 2023. If not owned and occupied during this time period, the homestead exemption will be disallowed for the entire year. **If you move from one homestead in Nebraska to a new homestead in Nebraska that is acquired between January 1 and August 15 of the year for which the transfer is requested, contact your county assessor as soon as possible; an Application for Transfer, Form 458T, must be filed by August 15 2023.** An applicant in a nursing home may qualify for a homestead exemption if: (1) he or she intends to return to the residence; (2) the household furnishings have not been removed; and (3) the home has not been rented or leased.

Income Requirement. A Nebraska Schedule I – Income Statement **must** be attached, except when exemption category #4 or #5 is claimed. See Nebraska Schedule I instructions for income definition and levels. **Failure to file the Nebraska Schedule I is a waiver of the homestead exemption.**

Homestead Exemption Categories. Persons in the following categories may be considered for a homestead exemption:

- (1) **Individuals** who are 65 years of age or older before January 1 2023 of the year for which application is made are eligible. **The Nebraska Schedule I – Income Statement must be filed each year.**
- (2) **Veterans** who served on active duty during a recognized war of the U.S. and who are totally disabled by a non-service connected accident or illness are eligible. **For the first year of filing, a Certification of Disability for Homestead Exemption, Form 458B (available from the county assessor), or certification from the Department of Veterans Affairs affirming the homeowner's disability must be attached to the application for homestead exemption. The Nebraska Schedule I – Income Statement must be filed with this form each year.**
- (3) **Qualified Disabled Individuals** who have a permanent physical disability and who on or before January 1 of the application year have lost all mobility that precludes the ability to walk without the use of a mechanical aid or prosthesis, or individuals who have undergone amputation of both arms above the elbow, or who have a permanent partial disability of both arms in excess of 75% are eligible. **For the first year of filing, a Certification of Disability for Homestead Exemption, Form 458B (available from the county assessor). The Nebraska Schedule I – Income Statement must be filed each year.**
- (4) **Disabled Veterans** are eligible to have the total actual value of a homestead exempt from taxation, if they served on active duty during a recognized war of the U.S. and are drawing compensation from the Department of Veterans Affairs due to: (a) a 100% service-connected disability that was certified on or before January 1, 2023; (b) the service-connected death of an active duty servicemember leaving an unremarried surviving spouse of this veteran or a surviving spouse who remarries after age 57; or (c) the death of any veteran who died because of a service-connected disability leaving an unremarried surviving spouse or a surviving spouse who remarries after age 57. **For the first year of filing, a Certification from the Department of Veterans Affairs is required.** Subsequent filing of a certification is at the discretion of the county assessor or the Tax Commissioner.
- (5) **Paralegic or Multiple Amputee Veterans** are eligible to have the total actual value of a homestead substantially contributed to by the Department of Veterans Affairs exempt from taxation. If one of the following occurred on or before January 1, 2023 (a) veterans who are paralyzed in both legs and cannot walk without the aid of braces, crutches, canes, or a wheelchair; (b) veterans who have undergone amputation of both lower extremities or one lower and one upper extremity and cannot walk without the aid of braces, crutches, canes, a wheelchair, or artificial limbs, or both upper extremities; and (c) the unremarried surviving spouse of a veteran listed in (a) or (b) above. **For the first year of filing, a Certification from the Department of Veterans Affairs is required.** Subsequent filing at the discretion of the county assessor or the Tax Commissioner.
- (6) **Individuals** who have been certified on or before January 1, 2023 as having a developmental disability by the Department of Health and Human Services as defined in section 83-1205 are eligible. **For the first year of filing, a Certification of Disability for Homestead Exemption, Form 458B (available from the county assessor), is required. The Nebraska Schedule I – Income Statement must be filed each year.**

For categories 2 through 6; if the applicant was granted a valid homestead exemption in 2022 and no change in homestead exemption status occurred, then a new disability certification is not usually required; however, the county assessor or the Tax Commissioner may request a current certification to verify the disability.

Limitations. The homestead exemption is limited to the residence and one acre of land for all categories. Homesteads under categories 1, 2, 3, and 6 with an assessed value exceeding the statutory maximum value will be reduced or disallowed. A percentage of the maximum exempt value of the homestead will be determined in accordance with the income tables. See the website (address below), or contact your county assessor for details.

Appeal Procedures. If the application for homestead exemption is rejected by the county assessor, the applicant may request a hearing with the county board of equalization by filing an appeal with the county clerk. If the application for homestead exemption is rejected by the Tax Commissioner, the applicant may request a hearing with the Tax Commissioner by filing an appeal using Form 458P, available on the PAD website. All appeals must be in writing and filed within 30 days from receipt of the rejection notice. A homestead exemption appeal cannot be used to protest property valuations. Protests of property valuations is a separate process that occurs in June each year. Contact your county assessor for assistance.

For more information **contact your local county assessor's office,**
or see revenue.nebraska.gov/PAD, or call 888-475-5101.