

# Nebraska Homestead Exemption Application

• File this form and any required documents with your county assessor  
**after February 1 and on or before June 30, 2024.**

**2024**

**Most Categories Must File Annually For Exemption**  
**\*\*Please see instructions on page 3.**

**Please Do Not Write In This Space**

**Please Type or Print**

1. County

## Part A: Applicant Information

2. Applicant's Name (Last, First, MI):	3. Applicant's Social Security Number (SSN) / /	4. Applicant's Date of Birth (Mo/Day/Year) / /
5. Spouse's Name, if Applicable (Last, First, MI):	6. Spouse's Social Security Number (SSN) / /	7. Spouse's Date of Birth (Mo/Day/Year) / /
8. Residence Street Address, Town, and Zip Code (No PO Boxes)		
9. Mailing Address If Different Than Address Above:		
10. Email Address (if available):		
11. Applicant is a: ___ <b>U.S. Citizen</b> or ___ <b>Qualified Alien Under the Federal Immigration and Nationality Act</b> . If Qualified Alien, applicant's alien number is: _____		
12. Homestead Filing Status: Applicant is: ___ <b>Single</b> ___ <b>Married or Living with Closely Related Relatives</b>		
13. Does a child, parent, or sibling who is also an owner-occupant of the homestead residence live with the applicant? <b>Yes</b> ___ <b>No</b> ___		
14. Is this application being completed on behalf of a deceased applicant whose estate is eligible for a homestead exemption due to a surviving spouse occupying the homestead residence during the year of the applicant's death? ___ <b>Yes</b> ___ <b>No</b> If Yes, <b>Applicant's Date of Death:</b> ____/____/____		
15. Did the applicant's spouse pass away on or between January 1, 2023 and December 31, 2023? ___ <b>Yes</b> ___ <b>No</b> If yes, <b>Spouse's Date of Death:</b> ____/____/____		
16. On December 31, 2023, was the applicant legally married? (see instructions) ___ <b>Yes</b> ___ <b>No</b>		

## Part B: Other Owner-Occupant Information

List Others (excluding a spouse) Who Own and Occupy The Residence (Attach list if Needed.)

- Nebraska Schedule I — Income Statement must be filed for each owner-occupant
- (DO NOT repeat applicant and spouse.) \* Please attach additional information if needed.

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

**Please Note:** Please ensure you have the **Form 458 Instructions** for more information on properly completing this application. If the applicant applied under category #4 (100% Service-Connected Disabled Veterans) in prior years, please note legislative changes have occurred that impact this category. The old category #4 has been split into three new categories: #4V, #4S, and #7 (please see descriptions on the other side). Please verify the correct category has been selected for the applicant.

**Categories #4V, #4S, #5 and #7:** A Schedule I is not required to be submitted for these categories.

**All Applicants:** If you have questions, please contact your local county assessor's office or the Property Assessment Division of the Nebraska Department of Revenue at 888-475-5101, visit [revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD), or scan the QR code to the right of these instructions.



Select One:	Cat. #:	Part C: Homestead Exemption Category Descriptions: Please see instructions for filing requirements chart for each category. **Past Applicants Please Note: Categories may have a new number. See instructions for requirements. **
	1.	<b>Individuals</b> who are <b>65 years of age or older</b> before January 1, 2024.
	2.	<b>Veterans</b> who served on active duty during a recognized war of the U.S. and who are totally disabled by a <b>non-service-connected accident or illness</b> <sup>1</sup> . <b>Service Begin Date:</b> ____/____/____ <b>Service End Date:</b> ____/____/____
	3.	<b>Qualified Disabled Individuals</b> who have: <b>(a)</b> a permanent physical disability and on or before January 1, 2024 have lost all mobility that precludes the ability to walk without the use of a mechanical aid or prosthesis, <u>or</u> <b>(b)</b> undergone amputation of both arms above the elbow, <u>or</u> <b>(c)</b> a permanent partial disability of both arms in excess of 75%.
	4V.	<b>Disabled Veterans</b> who are drawing compensation from the VA due to a <b>100% service-connected permanent disability</b> that was certified on or before January 1, 2024.
	4S.	<b>Unremarried surviving spouses or those spouses who remarried after the age of 57 years</b> who are drawing compensation from the VA due to: <b>(a)</b> marriage to a deceased category #4V veteran <sup>1</sup> , <b>(b)</b> the death of any veteran who died because of a service-connected disability <sup>1</sup> or <b>(c)</b> the service-connected death of an active duty servicemember.
	5.	<b>Paraplegic or Multiple Amputee Veterans</b> whose homestead is substantially contributed to by the Department of Veterans Affairs or the unremarried surviving spouse of such a veteran.
	6.	<b>Individuals</b> who have been certified on or before January 1, 2024 as having a <b>developmental disability</b> by the NE Department of Health and Human Services as defined in Neb. Rev. Stat. § 83-1205.
	7.	<b>Veterans</b> drawing compensation from the VA because of <b>100% service-connected temporary</b> disability that was certified on or before January 1, 2024 or their unremarried surviving spouse or surviving spouse who remarries after the age of 57 years <sup>1</sup> .

<sup>1</sup>Veteran must have been discharged or otherwise separated with a characterization of honorable or general (under honorable conditions).

#	Part D: Applicant and Homestead Information Questions	Yes	No
1.	Does the applicant currently own this residence?		
2.	Does the applicant currently occupy this residence?		
3.	Is the applicant currently residing in a nursing home? If <b>yes</b> , answer #3a and #3b. If no, then skip to question #4.		
	3a. Have the household furnishings been removed from the homestead residence?		
	3b. Is the residence currently being leased or rented by another person?		
4.	Is the homestead residence owned by a trust? If <b>yes</b> , please provide a copy of the trust.		

**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.

**sign here** ▶ Signature of Applicant or Authorized Representative (required) \_\_\_\_\_ Date \_\_\_\_\_ Phone Number (required) \_\_\_\_\_

**For County Assessor's Use Only**

Homestead Legal Description or Mobile Home Physical Description:		
Parcel ID Number	Tax District Number	Current Assessed Value of the Homestead Property

County Approved (subject to income approval by the Department of Revenue)      Comments: \_\_\_\_\_

County Disapproved

▶ Signature of County Assessor \_\_\_\_\_ Date \_\_\_\_\_

## 2024 Form 458 Instructions

**Recipients of Preprinted Applications:** Carefully review all 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. Past category #4 applicants now applying under categories #4S or #7, please confirm the correct category on your 2024 preprinted applications has been selected.

**Applicants who would have applied under category #4V in 2024:** A 2024 Homestead Exemption Application is NOT required to be filed in 2024 due to new legislation. **However, a 2025 Homestead Exemption Application IS REQUIRED IN 2025, along with certification from the Department of Veterans Affairs.**

### General Instructions

**Who May File.** Any individual qualifying under one of the categories listed below who, on January 1, 2024, 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 this Form 458, after February 1 and **on or before June 30, 2024** with their county assessor.

**An owner-occupant means:** (1) the owner of record or their surviving spouse (in the spouse’s year of death only); (2) the purchaser/possessor of a homestead under a land contract; (3) a joint tenant or tenant in common; or (4) an applicant who has retained a life estate in the homestead residence, or (5) the beneficiary of a trust that owns a homestead (see [Neb. Rev. Stat. § 77-3503](#) for specific requirements). A homestead exemption is available to U.S. citizens or qualified aliens. Check the applicable box and indicate the applicant’s alien registration number if applicable.

**When and Where to File.** With the exception of Category #4V applicants in 2024, this form must be completed in its entirety signed, and filed after February 1 and **on or before June 30, 2024** with the county assessor. A 2024 Form 458, Nebraska Schedule 1-Income Statement must also be attached if applicable. It is the applicant’s responsibility to secure the necessary application forms. **Failure to timely file is a waiver of the homestead exemption.**

**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, 2024. 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, 2024, contact your county assessor as soon as possible; a Form 458T, Application for Transfer of Nebraska Homestead Exemption, must be filed by August 15, 2024.**

**Income Limitation.** A 2024 Form 458, Nebraska Schedule I – Income Statement must be attached, except when exemption category #4V, #4S, #5, or #7 is claimed. **Failure to file the Nebraska Schedule I is a waiver of the homestead exemption.**

	Categories:	1	2	3	4V	4S	5	6	7
	Are the documents below required?	65 & Older	Nonservice-Connected Disabled Veterans	Persons with Disabilities	100% Permanently Disabled Veterans	Spouses of Qualified Veterans	Veterans with Homes Contributed to by the VA	Persons with Developmental Disabilities	100% Temp. Disabled Veterans
Category Filing Requirements	Annual Form 458 Required?	Yes	Yes	Yes	Required with 1st application and in years ending in 0 or 5	Yes	Yes	Yes	Yes
	Annual Schedule I Required?	Yes	Yes	Yes	No	No	No	Yes	<u>No</u>
	Form 458B DHHS or VA Certificate? (Cert.) When Required:	No	Yes, 458B or VA Cert.  With 1 <sup>st</sup> application <u>and</u> in years ending in 0 or 5	Yes, 458B  Required each application year	Yes, VA Cert.  With 1 <sup>st</sup> application <u>and</u> in years ending in 0 or 5	Yes, VA Cert.  With 1 <sup>st</sup> application <u>and</u> in years ending in 0 or 5	Yes, VA Cert.  Required each application year	Yes, 458B  Signed by DHHS Required each application year	Yes, VA Cert.  With 1 <sup>st</sup> application <u>and</u> in years ending in 0 or 5

**Form Specific Instructions: Part A: Applicant Information**

1-7	Complete the information as requested. Question #1 refers to the county where the homestead is located.
8	The <b>physical address</b> of the homestead residence for which the exemption is being sought. Please include the street address, town, and zip code of the homestead residence. Post Office (PO) boxes should <u>not</u> be used here.
9	List the <b>mailing address</b> where the applicant would like to see correspondence sent regarding their homestead exemption application.
10	Applicant’s Email Address if Department of Revenue (DOR) needs to correspond with the applicant in the future.
11	Select the applicable citizenship status and supply the applicant’s alien number if applicable.
12	An applicant’s homestead exemption filing status is either <b>Single OR Married or Living with Closely Related Relatives</b> . If the applicant answered YES to <b>one</b> of questions #13, #14, #15, OR #16 under Part A, then the applicant’s homestead exemption filing status is <b>Married or Living with Closely Related Relatives</b> . If the applicant answered NO to <b>all</b> of these questions, their homestead exemption filing status is <b>Single</b> .
13	Answer yes if the applicant lives with a <u>co-owner</u> of the homestead residence who is a child, sibling, or parent of the applicant. Co-owners would include those who are joint tenants with rights of survivorship or are tenants in common. Those individuals who have a remainder interest after a life estate are not co-owners. <b>Reminder: All co-owners (not a spouse) must complete a Schedule I Income Statement to be submitted with the applicant’s homestead exemption application.</b>
14	Answer no if the applicant did not pass away. Answer yes if the applicant did pass away after January 1, 2024 and on or before June 30, 2024 before filing a homestead exemption application. Please state the date of death.
15	Answer no if the applicant does not have a spouse or if the applicant’s spouse did not pass away on or between January 1, 2023 and December 31, 2023. If the applicant’s spouse did pass away on or between January 1, 2023 and December 31, 2023, please state the date of death.
16	Answer no if, on December 31, 2023, the applicant was unmarried, or legally separated from their spouse under a divorce or separate maintenance decree. Otherwise, please answer yes.

**Part B: Other Owner-Occupant Information (Categories #4V, #4S, #5., and #7, skip this )**

List individuals (not a spouse) who live with the applicant and who also co-own the homestead residence with the applicant. Please see the “owner-occupant” definition above. If other individuals (not a spouse) do not own and occupy the homestead residence with the applicant, leave this section blank.

**Reminder: All co-owners (not a spouse) must complete a Schedule I Income Statement to be submitted with the applicant’s homestead exemption application.**

**Part C: Homestead Exemption Category Descriptions**

Please see page 2 of the Form 458 for category details and the chart on the front page of these instructions for homestead exemption category filing requirements.

**Part D: Applicant and Homestead Information Questions**

#	
1	Answer yes if the applicant currently owns the homestead residence as the sole owner, a joint tenant with rights of survivorship, a tenant in common or the holder of a life estate.
2-3b	Answer the questions as they apply to the applicant’s situation.
4	Answer yes if the homestead residence is owned by a trust. For example, residence ownership may show as “John Doe Revocable Trust” or “Jane Doe, Trustee of the John Doe Revocable Trust.” <b>If yes, please provide a copy of the trust document.</b>