

File with the  
Dept. of Revenue  
(See Instructions)

# Homestead Petition for Redetermination Form

This form is used to file a petition of the homestead determination decision received from the Department of Revenue

County Name \_\_\_\_\_

FORM  
**458P**

<b>Name and Mailing Address of Homestead Applicant</b>		Homestead Application Year Requested for Redetermination	
Name of Applicant		<b>Homestead Exemption Percentage Determination Being Appealed</b>	<b>Requested Homestead Exemption Percentage (Required)</b>
Mailing Address (if different from homestead)		%	%
City, Town, or Post Office	State	Zip Code	
Homestead Parcel Identification Number	Phone Number		
Email Address		Medical Expenses Worksheet:	

Reasons for requested homestead exemption percentage change (Required) (Check all that apply)

Income  
Line of 458C that is incorrect: \_\_\_\_\_  
Correct Amount: \$ \_\_\_\_\_  
Reason for Correction: \_\_\_\_\_

Medical Expenses  
I have completed the medical expenses category worksheet to the far right (required) if medical expenses are updated from original filing  
 Yes  
 No

Other  
Please explain: \_\_\_\_\_

Line of 458C that is incorrect: \_\_\_\_\_  
Correct Amount: \$ \_\_\_\_\_  
Reason for Correction: \_\_\_\_\_

**A. Insurance Premiums**  
 Medicare Part B (Medical Ins.)\* \_\_\_\_\_  
 Medicare Part D (Drug coverage) \_\_\_\_\_  
 Long Term Care Insurance \_\_\_\_\_  
 Cancer Insurance \_\_\_\_\_

**B. Out of Pocket Medical Expenses Paid**  
 Physicians \_\_\_\_\_  
 Hospital/Licensed nursing care facilities \_\_\_\_\_  
 Dental \_\_\_\_\_  
 Chiropractors \_\_\_\_\_  
 Prescription Drugs \_\_\_\_\_  
 Vision (Exams, glasses, contacts) \_\_\_\_\_  
 Hearing Aids \_\_\_\_\_  
 Durable Medical Equipment (DME) \_\_\_\_\_  
 (Oxygen Equipment, wheelchairs, cane, walker, blood testing strips for diabetics, etc.) \_\_\_\_\_

**C. Medical Travel**  
 If you traveled outside of your community for medical services, you may deduct travel expenses. \_\_\_\_\_ Miles at \$0.\_\_\_\_ cents/mile  
 Applicable Meals and Lodging while traveling \_\_\_\_\_ to be placed on Form 458 Schedule I. For Income Tax filers, Part I line 6a and non-filers of Income Tax Part II line 10a.

**Total Medical Expenses (Parts A-C)** \_\_\_\_\_

\* Do not include: Medicare Part A deductions withheld from wages; self-employed health insurance that reduced total income; the medical payments portion of a car insurance policy; an accident or health insurance policy where the benefits do not specifically cover medical care; life insurance or income protection policies; employer-sponsored health insurance plans; and flexible spending accounts. These are not deductible medical insurance premiums

**\*\*Per mile reimbursement rates for the following years are as follows:**  
 2020:\$0.17; 2021:\$0.16 & 2022: \$0.22.

### sign here

Signature of Homestead Exemption Applicant or Person Filing Appeal

Date

### For Office Use Only

Date petition received \_\_\_\_\_

Comments:

Signature of Authorized Reviewer \_\_\_\_\_

Date

Signature of Property Assessment Attorney \_\_\_\_\_

Date

## Instructions

**Dismissal.** Failure to state a reason for the redetermination and a requested demand for relief will result in dismissal of the petition.

**Where to File.** This form is required to be filed with Property Assessment Division of the Department of Revenue (DOR) either through U.S. mail or by email to [pat.homestead@nebraska.gov](mailto:pat.homestead@nebraska.gov). Completed and signed petitions can be sent U.S. mail to:

Property Assessment Division  
Attn: Valerie Ceglia, Homestead Team  
PO Box 98919  
Lincoln, NE 68509-8919

**Who Can File.** A homestead exemption applicant can file this form to petition for redetermination of the homestead exemption adjustment made by DOR. If the applicant is unable to file the petition, his or her authorized representative may file. Authorization to do so, such as a Power of Attorney, must be provided with the Petition for Redetermination.

**Petition of Redetermination Filing.** Petitions must be received within 30 days of receiving the determination decision notification that was sent from DOR to the Homestead Exemption Applicant.