

Notice of Reduction/Rejection of Homestead Exemption

Name			Tax Year
Address			
City or Town	State	Zip Code	County
Legal Description			

Your homestead exemption application for the real property described above has been reduced from _____ to _____ due to the value of the property exceeding the county maximum residential value for your homestead application category by less than \$20,000.00.

Your homestead exemption application for the real property described above has been rejected.

Reason for Rejection:

- | | |
|---|---|
| <input type="checkbox"/> Application is incomplete. | <input type="checkbox"/> Value of the property exceeds county maximum residential value by \$20,000.00 or more. |
| <input type="checkbox"/> Application does not include adequate documentation to meet disability requirements. | <input type="checkbox"/> Applicant does not meet age requirements. |
| <input type="checkbox"/> Application was not timely filed. | <input type="checkbox"/> Applicant does not own home. |
| <input type="checkbox"/> Application does not include adequate documentation for late filing. | <input type="checkbox"/> Applicant does not occupy home. |
| | <input type="checkbox"/> Other _____ |

Signature of County Assessor _____ Date _____ Phone Number _____

If you disagree with this notice, you may request a hearing with the county board of equalization by filing a written complaint with the county clerk within 30 days of receipt of this notice. A written complaint must include the reasons you believe the rejection is in error, the relevant facts supporting your belief, and a copy of this Form 458R. If you are dissatisfied with the county board of equalization decision, you have the right to appeal the board's decision to the Tax Equalization and Review Commission within 30 days after the decision. Homestead exemption applications approved by the county board of equalization are subject to review by the Tax Commissioner.

This Form 458R cannot be used to protest the value of the property. A complaint protesting the value of the property must be filed with the county clerk by June 30 of the current year.

This notice must be mailed to the applicant within ten days after the county assessor's decision to reject the application.

For County Board of Equalization Use Only

- Homestead Exemption Application Approved – Provide Reason(s)
- Homestead Exemption Application Denied – Provide Reason(s)

Comments:

I declare to the best of my knowledge and belief, the determination made by the County Board of Equalization (Board) is correct pursuant to the laws of the State of Nebraska.

Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final Board decision must be mailed to the applicant within seven days of the Board's decision.

Retain a copy for the applicant's records.
For more information, please see:
revenue.nebraska.gov/PAD/homestead-exemption