

# Application for Transfer of Nebraska Homestead Exemption

- To be filed with County Assessor on or before August 15 or within thirty days after receiving a notice of rejection, Form 458R, from the county assessor for the previous/original homestead.

Name of Applicant			Applicant's Social Security Number	Spouse's Social Security Number
Previous Mailing Address			New Mailing Address	
City	State	Zip Code	City	State Zip Code
Previous Street Address of Homestead			New Street Address of Homestead	
County Where Previous Homestead Was Located			County Where New Homestead Is Located	
Previous Tax District Number			New Tax District Number	
Previous Parcel or Location ID Number			New Parcel or Location ID Number	
Assessed Value of Previous Homestead			Assessed Value of New Homestead	
Legal Description of Previous Homestead			Legal Description of New Homestead	

**Under penalties of law**, I declare that I have examined this application and that it is, to the best of my knowledge and belief, true and correct. I also declare that I am eligible for the Nebraska homestead exemption and have only applied for the exemption on the above properties.

sign here

Signature of Applicant

Date

APPROVED

DISAPPROVED

COMMENTS:

Date Received by County Assessor

Signature of County Assessor

Date

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

Reasons for Disapproval:

- |  |   |
|--|---|
| <input type="checkbox"/> Incomplete form.  | <input type="checkbox"/> Applicant does not occupy the home.  |
| <input type="checkbox"/> Application not timely filed.                                       | <input type="checkbox"/> Property was not purchased between January 1st to August 15th of application year. |
| <input type="checkbox"/> Value of property exceeds maximum residential value for the county. | <input type="checkbox"/> Other  |
| <input type="checkbox"/> Applicant does not own the home.                                    |   |

**A Homestead Exemption Application, Form 458, must be filed in the county in which you owned and occupied your homestead as of January 1 of the application year. Homestead Exemption Applications are to be filed with the county assessor after February 1 and on or before June 30 of each year for which exemption from property tax is sought.**

Contact your county assessor if you have any questions regarding this form.

For more information, please see:

[revenue.nebraska.gov/PAD/homestead-exemption](http://revenue.nebraska.gov/PAD/homestead-exemption)

State of Nebraska phone number 888-475-5101.

Retain a copy for your records.

## Instructions

**Who May File.** Any owner of a homestead that has been granted a homestead exemption that becomes the owner of another homestead in Nebraska may request a transfer of their homestead exemption to the new homestead. The new homestead may be located anywhere in Nebraska.

**Note: A Homestead Exemption Application, Form 458, and the Nebraska Schedule I – Income Statement, Form 458 Schedule I, must be filed on or before June 30 in the county where the homestead was owned and occupied on January 1 of the application year.**

**When and Where to File.** This Form 458T must be filed with the county assessor in the county where the new homestead is located, on or before August 15 or within 30 days after receiving a notice of rejection, Form 458R, for the homestead exemption application filed for the previous/original homestead of the year in which the transfer is requested.

**Eligibility.** A homestead exemption may be transferred only when both of the following conditions are met:

1. The new homestead is acquired between January 1 and August 15 of the year for which the transfer is requested; and
2. The applicant owns and occupies the new homestead on or before August 15.

**Appeals.** If an application of transfer is disapproved by the county assessor, the applicant may file a written appeal with the county board of equalization within 30 days of receipt of the disapproval notice from the county assessor.