



# Nebraska Homestead Exemption Application or Certification of Status

FORM  
458

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

File with your county assessor after February 1 and by June 30.

Please Do Not Write In This Space

Please Type or Print

County \_\_\_\_\_

Applicant's Name and 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

/ /

Legal description of homestead or location and physical description of mobile home:

### Filing Status

Single  Married or Closely-related

If you were widowed or divorced since Jan. 1 last year, answer the following:

Spouse's Name \_\_\_\_\_

Date of Death \_\_\_\_\_ Date of Final Divorce Decree \_\_\_\_\_

### 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.

- Qualified owner-occupants age 65 and over.
- Veterans totally disabled by a nonservice-connected accident or illness (Annual certification is required—Form 458B or VA certification).
- Disabled individuals (see restrictions and instructions for certification requirement).
- Veterans drawing compensation from the Department of Veterans Affairs because of 100% service-connected disability, or the unremarried widow(er) (VA certification required; see instructions for certification requirement).
- Paraplegic veteran or multiple amputee whose home value was substantially contributed to by the Department of Veterans Affairs (annual VA certification required).
- The unremarried widow(er) of a serviceperson who died while on active duty (VA certification required).
- Individuals who have a developmental disability (Form 458B is required).

If category 2 or 6 are checked above, enter veteran's service dates.

Veteran's Service Dates Beginning \_\_\_\_\_, \_\_\_\_\_ and Ending \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_  
(Month) (Day) (Year) (Month) (Day) (Year)

- Do you currently own this residence?  YES  NO
- Do you currently occupy this residence?  YES  NO
- If you or your spouse are currently residing in a nursing home, please answer these questions:
  - What date did you or your spouse enter the nursing home? \_\_\_\_/\_\_\_\_/\_\_\_\_ (Mo/Day/Yr)
  - Have the household furnishings been removed from your residence?  YES  NO
  - Is the residence currently occupied, leased, or rented by another person?  YES  NO
  - If Yes, who is residing in the residence? \_\_\_\_\_
- Is this homestead owned by a trust?  YES  NO
  - If Yes, are you residing at this homestead as a beneficiary under the trust instrument?  YES  NO
- 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.

### Other Owners Who 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 \_\_\_\_\_

Date \_\_\_\_\_

Telephone Number \_\_\_\_\_

### FOR COUNTY ASSESSOR'S USE ONLY

Parcel or Location ID Number \_\_\_\_\_

Tax District Number \_\_\_\_\_

Current Assessed Value of the Homestead Property \_\_\_\_\_

- Approved
- 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, 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.

The trustee must be the record title owner and the beneficiary-occupant, and pursuant to the terms of the trust, has: (1) the specific right to occupy the homestead; (2) the right to amend or revoke the trust to obtain power of occupancy or legal title; or (3) the power to withdraw the homestead from the trust and place the record title in his or her name. 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](http://revenue.nebraska.gov/PAD), by clicking on "Homestead Exemption" in the menu to the left.

**When and Where to File.** This form must be completed, signed, and filed after February 1 and by June 30 with your county assessor. **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. 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 to another in Nebraska, contact your county assessor as soon as possible; an Application for Transfer, Form 458T, must be filed by August 15.** 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.

**Filing Status.** "Married" includes all persons who filed a Nebraska individual income tax return as married, filing jointly or married, filing separately for the prior year; or who would have filed as married if a Nebraska individual income tax return was required. "Closely-related" includes an owner-occupant who is a child, brother, sister, or parent to another owner-occupant of the homestead. All others must file as "Single."

**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.** People in the following categories may be considered for a homestead exemption:

- (1) **Individuals** who are 65 years of age or older before January 1 of the year for which application is made are eligible.
- (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 (annual disability certification required).
- (3) **Disabled Individuals** who have a permanent physical disability and who have lost all mobility that precludes the ability to walk without the regular 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.

**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 categories 2 and 3.**

- (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) 100% service-connected disability; (b) the service-connected death of an active duty servicemember leaving an unremarried widow(er) of this veteran; or (c) the death of any veteran who died because of a service-connected disability leaving an unremarried widow(er).

**Certification from the Department of Veterans Affairs is required for the first year of filing.**

- (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. This includes: (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 widow(er) of a veteran listed in (a) or (b) above.

**Certification from the Department of Veterans Affairs is required for the first year of filing.**

- (6) Unremarried widow(er) of a serviceperson who died while on active duty during a recognized war of the U.S. is eligible. **Certification from the Department of Veterans Affairs is required for the first year of filing.**
- (7) Individuals who have a developmental disability as defined in section 83-1205 are eligible. **A Certification of Disability for Homestead Exemption, Form 458B (available from the county assessor), is required for the first year of filing.**

For categories 3, 4, 5, 6, and 7; if the applicant was granted a valid homestead exemption in the previous year and no change in homestead exemption status occurred, then a new disability certification is not usually required; however, the county assessor or 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. Homesteads under categories 1, 2, 3, 6, and 7 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 shown on Nebraska Schedule I – Income Statement Instructions. See the website (address below), or contact your county assessor for details.

**Legal Description of Homestead.** The legal description of the homestead may be found on your deed, your tax receipts, or may be obtained from your county assessor or some county websites. If the homestead being exempted is a mobile home or residence on leased land, provide a physical description of the property including model, size, serial number, or other identifying information.

**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. 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.