

PLEASE DO NOT WRITE IN THIS SPACE

FILE WITH YOUR COUNTY ASSESSOR AFTER  
FEBRUARY 1 AND ON OR BEFORE JUNE 30

PLEASE TYPE OR PRINT		APPLICANT'S NAME AND ADDRESS
County	County Number	
Applicant's Social Security No.	Applicant's Date of Birth (Mo/Day/Yr) / /	
Spouse's Social Security No.	Spouse's Date of Birth (Mo/Day/Yr) / /	

Legal description of homestead or location and physical description of mobile home or residence on leased land:

**Filing Status** (Ovals must be filled in completely. Example: )

Single       Married or Closely Related

If you were widowed or divorced since January 1 last year, please answer the following:

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

Date of Death: \_\_\_\_\_ Date of Final Decree: \_\_\_\_\_

- 1 Do you currently own and occupy this property?     YES     NO
- 2 If you are currently residing in a nursing home, please answer these questions:  
Have the household furnishings been removed from your home?     YES     NO  
Is the house currently occupied by another person?     YES     NO  
If Yes, who is residing there? \_\_\_\_\_
- 3 If this property is owned by a trust, are you residing on this homestead as a beneficiary under the trust instrument?     YES     NO
- 4 If you received a homestead exemption last year, is the preprinted information on this form complete and correct (names, social security numbers, birth date, marital status, exemption category, other owner/occupants, etc.)?     YES     NO  
If No, please enter correct information.

**HOMESTEAD EXEMPTION CATEGORIES**

- Nebraska Schedule I must be filed for all categories except No. 5
  - Read instructions on reverse side for specific requirements
- (1)  Qualified owner occupants age 65 and over
  - (2)  Veterans disabled by a non-service-connected accident or illness (annual certification required— Form 458B or VA certification)
  - (3)  Disabled individuals (see instructions for certification requirement)
  - (4)  Veterans drawing compensation from the Department of Veterans' Affairs because of 100% disability that was service-connected, or the unmarried widow(er) (see instructions for certification requirement)
  - (5)  The value of a home substantially contributed to by the Department of Veterans' Affairs (annual VA certification required)

**OTHER OWNERS WHO OCCUPY THE HOMESTEAD (attach list if needed)**

• 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 exemption elsewhere in the state.

**sign here**  Signature of Applicant       Date       Telephone Number

**FOR COUNTY ASSESSOR'S USE ONLY**

Parcel or Location Identification Number	Tax District Number	Assessed Value of the Homestead Property as of January 1
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**Veteran's Service Dates**

Service Dates Beginning \_\_\_\_\_, \_\_\_\_\_ and Ending \_\_\_\_\_, \_\_\_\_\_

APPROVED      COMMENTS: \_\_\_\_\_

DISAPPROVED      \_\_\_\_\_

Date Received by the Assessor       Signature of County Assessor       Date

## INSTRUCTIONS

### SPECIAL INSTRUCTIONS FOR PREVIOUS FILERS

Carefully review any preprinted information to ensure it is complete and correct. Make any necessary changes or additions on the face of 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 natural person who, on January 1, is an owner-occupant of a homestead, including every person who has previously been granted a homestead exemption, may file a Nebraska Homestead Exemption Application or Certification of Status, Form 458. An owner of a homestead shall mean:

1. Owner of record;
2. Vendee in possession under a land contract;
3. One of the joint tenants, or tenants in common; and
4. A beneficiary of a trust of which the trustee is the record title owner and the beneficiary/occupant, pursuant to the terms of the trust, has:
  - a. The specific right to occupy the homestead; or
  - b. The right to amend or revoke the trust to obtain legal title; or
  - c. The power to withdraw the homestead from the trust and place the record title in his or her name.

**WHEN AND WHERE TO FILE.** Form 458 must be filed after February 1 and on or before June 30 with your county assessor. **Failure to file timely is a waiver of the 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, the 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.

**FILING STATUS.** Married includes all persons who filed an income tax return as married for the prior year, or who would have filed as married if a return was required. Closely related includes an owner-occupant who is a brother, sister, or parent to the other owner-occupants of the homestead. All others must file as single.

**INCOME REQUIREMENT.** A Nebraska Schedule I — Income Statement must be attached to Form 458. See Nebraska Schedule I Instructions for income definition and levels. **Failure to file the Nebraska Schedule I is a waiver of the exemption.**

**HOMESTEAD EXEMPTION CATEGORIES.** The following categories of homestead exemption are allowed by law:

1. Individuals who are 65 years of age or older before January 1 of the year for which application is made.
2. Veterans who served on active duty during a recognized war of the United States and who are totally disabled by a non-service-connected accident or illness (annual disability certification required).
3. Individuals who have a permanent physical disability and who have lost all mobility such as to preclude locomotion without the regular use of a mechanical aid or prosthesis. Individuals who have undergone amputation of both arms above the elbow. Individuals who have a permanent partial disability of both arms in excess of seventy-five percent.

**A Physician's Certification of Disability for Homestead Exemption, Form 458B or certification from the Department of Veterans Affairs affirming the homeowner's disability must be attached to the application for exemptions listed in 2 and 3.** If a disabled individual as listed in 3 was granted a homestead exemption in the

previous year and no change in homestead exemption status has occurred, then such physician statement is not required.

4. Veterans who served on active duty during a recognized war of the United States drawing compensation from the Department of Veterans Affairs of the United States because of 100 percent disability and not eligible for total exemption as a paraplegic, or the unremarried widow(er) of any such veteran, or the unremarried widow(er) of a serviceperson whose death while on active duty was service connected, or the unremarried widow(er) of a serviceperson who died while on active duty during a recognized war, or the unremarried widow(er) of any veteran who died because of a service-connected disability. **Certification from the Department of Veterans Affairs is required.** If a disabled veteran or widow(er) as listed in 4 was granted a homestead exemption in the previous year and no change in homestead exemption status has occurred, then such certification is not required.
5. The total actual value of a homestead is available to a veteran of the United States Armed Forces whose home is substantially contributed to by the Department of Veterans Affairs and who is disabled as follows:
  - a. A veteran who is paralyzed in both legs such as to preclude locomotion without the aid of braces, crutches, canes, or wheelchairs.
  - b. A veteran, who has undergone amputation of both lower extremities or one lower and one upper extremity such as to preclude locomotion without the aid of braces, crutches, canes, wheelchair, or artificial limbs, or both upper extremities.
  - c. The unremarried widow(er) of such a veteran.

**Annual certification from the Department of Veterans Affairs must be attached.**

**LIMITATIONS.** The homestead exemption amount is limited. Homesteads 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. Contact your county assessor for details.

**LEGAL DESCRIPTION OF HOMESTEAD.** The legal description of your real estate may be found on your deed, your tax receipts, or from your county assessor.

If the property being exempted is a mobile home or residence on leased land, give a physical description of the property such as model, size, serial number, or other identifying information.

**APPEAL PROCEDURES.** If the county assessor rejects a claim for homestead exemption, the claimant may obtain a hearing with the county board of equalization by filing an appeal with the county clerk.

If the rejection, or a reduction of the amount of exemption is made by the State Tax Commissioner, the appeal must be filed with the State Tax Commissioner.

All appeals must be in writing and must be filed within thirty (30) days from receipt of the notice from the county assessor or the State Tax Commissioner.