



# Homestead Exemption Summary Certificate

FORM  
**458S**

COUNTY NAME AND MAILING ADDRESS			TAX YEAR	NUMBER OF EXEMPTIONS
County Name				
Street or Other Mailing Address			VALUE EXEMPTED	TAX LOSS
City or Town	State	Zip Code		

I certify, pursuant to Neb. Rev. Stat. § 77-3523, that the amounts stated above are the amounts of revenue which will be lost by all taxing agencies within this county because of the allowed exemptions.

**sign  
here**

Signature of County Assessor \_\_\_\_\_ Date \_\_\_\_\_
 Signature of County Treasurer \_\_\_\_\_ Date \_\_\_\_\_

## INSTRUCTIONS

**WHO MUST FILE.** Every county assessor must complete this certificate and forward it to the county treasurer. The county treasurer is then required to certify the total revenue that will be lost to all taxing agencies within the county because of the allowed homestead exemptions.

**WHEN AND WHERE TO FILE.** The certificate must be filed on or before November 30, filed with the Nebraska Department of Revenue, P.O. Box 98919, Lincoln, Nebraska 68509-8919.

**CHANGES TO CERTIFICATE.** The county treasurer may amend the certificate to show any change or correction in the total tax lost, until May 30 of the next succeeding year, or when corrections based on income are made by the Tax Commissioner. An Amended Homestead Exemption Summary Certificate, Form 458X, **must** be used if there is any change or correction in the total tax lost.

## SPECIFIC INSTRUCTIONS

**Combine all classifications of real property on one certificate.**

Combine all categories and enter the total number of allowed homestead exemptions, the corresponding amount of assessed value exempted, and the resulting tax loss.

**AUTHORIZED SIGNATURES.** This certificate must be signed by the county assessor and the county treasurer.

**PLEASE MAKE A COPY OF THIS FORM FOR YOUR RECORDS**