

**NEBRASKA ADMINISTRATIVE CODE**

**Title 350 – Nebraska Department of Revenue, Property Assessment Division  
Chapter 45 – Homestead Exemption Regulations  
Effective Date – 7/3/2013**

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**Title 350 – Nebraska Department of Revenue, Property Assessment Division  
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REG-45-001 PURPOSE OF THE HOMESTEAD EXEMPTION

001.01 The homestead exemption provides qualified homeowners with a measure of property tax relief. Revenue lost from this exemption is reimbursed to local taxing subdivisions by the state with funds appropriated by the Legislature from the General Fund.

Neb. Rev. Stat. §§ 77-702, 77-3507, 77-3508, 77-3509, 77-3523, and 77-3527.

REG-45-002 DEFINITIONS

002.01 Average assessed value of single-family residential property means the average assessed value for all single-family residential properties in the county for the year for which the exemption is requested.

002.02 Change in status means a change in: the name of the owner-occupant of the homestead; place of residence; marital status; veteran status; rating by the U.S. Department of Veterans Affairs; disability status; or any other change that would affect the qualification for or type of exemption granted, except the income status determined by the Tax Commissioner.

002.03 Closely-related means the relationship of a brother, sister, child, or parent to another owner-occupant of a homestead.

002.04 Exempt amount is the amount of the property value that may be exempt from property tax. The exempt amount depends upon the basis of the exemption and the county of residence. The exempt amount is the lesser of the taxable value of the homestead or the following amount:

002.04A For a qualified claimant, the larger of 100% of the average assessed value of a single-family residential property in the claimant's county, or \$40,000.

002.04B For a qualified disabled claimant, qualified veteran claimant, or qualified veteran's surviving spouse claimant, the larger of 120% of the average assessed value of a single-family residential property in the claimant's county, or \$50,000.

002.05 Home – for paraplegic or multiple amputee veterans only – means one housing unit and necessary land not to exceed one acre that is occupied by the veteran or his or her unmarried surviving spouse when the veteran or surviving spouse is the owner of record from January 1 through August 15 of each year.

002.06 Homestead means the following residences, if actually occupied by a natural person who is the owner of record from January 1 through August 15 of each year, or is occupied by the surviving spouse and minor children, if any, during the year of the owner's death:

002.06A A residence or mobile home, and the contiguous land surrounding it, not exceeding one acre. A residence may include a detached garage and one outbuilding, for example, a tool shed;

002.06B A residence or mobile home located on leased land;

002.06C A mobile home includes every transportable or relocatable device whether or not it is permanently attached to real estate, but does not include any cabin trailer registered for highway use; or,

002.06D A residential unit in a dwelling complex, not including common areas, if the record title owner of the complex is a nonprofit corporation, and if the purchaser, for fair market value, has a life tenancy in a taxable unit of the dwelling complex, and is entitled to exclusive right of occupancy of that unit for life.

002.07 Household income means the total federal adjusted gross income, as defined in the Internal Revenue Code (IRC), plus: (1) any Nebraska adjustments increasing the total federal adjusted gross income; (2) any interest and dividends received by the owner for obligations of the State of Nebraska or any Nebraska political subdivision, authority, commission, or instrumentality to the extent excluded in the computation of gross income for federal income tax purposes; and (3) any retirement benefits paid by the Social Security Administration or the Railroad Retirement Board for the taxable year immediately prior to the year for which the claim for exemption is made.

002.07A If the claimant was married, then the household income will include the income of the spouse.

002.07B Household income includes the income of any additional owner-occupants who occupied the homestead during any part of the taxable year immediately prior to the year the exemption is claimed. The holder of a remainder interest under a life estate is not an owner.

002.07C Household income may be reduced by medical expenses paid by the claimant, spouse, or additional owners that are in excess of four percent of the household income prior to the deduction for medical expenses. In general, medical expenses mean expenses that are eligible as medical expenses for itemized deductions for federal income tax purposes. Medical expenses, for the purposes of this section, include the costs of health insurance premiums, goods and services purchased from a person licensed under Chapter 71, article 1 or 47, or a health care facility or health care service licensed under the Health Care Facility Licensure Act for purposes of restoring or maintaining health, including insulin, and prescription medicines. Medical expenses do not include expenses for nonprescription medicines, whether or not prescribed.

002.07C(1) Prescription medicine means any drug or medicine requiring a prescription under the IRC definitions.

002.08 Marital status means the claimant's status in the year immediately prior to the year the exemption is claimed:

002.08A Single means a person who files a federal income tax return as single or head-of-household, if he or she is required to file a return.

002.08B Married means a person who files a federal income tax return as married, filing jointly or married, filing separately, if he or she is required to file a return.

002.09 Maximum value is the highest possible full exempt value of the homestead before the consideration of the income of the claimant.

002.09A For a qualified claimant, the maximum value is 200% of the average assessed value of a single-family residential property in the claimant's county, or \$95,000, whichever is greater.

002.09B For a qualified disabled claimant, qualified veteran claimant, or qualified veteran's surviving spouse claimant, the maximum value is 225% of the average assessed value of a single-family residential property in the claimant's county, or \$110,000, whichever is greater.

002.10 Medical condition means a disease, physical ailment, or injury requiring inpatient care in a hospital, hospice, or residential care facility, or involving any period of incapacity due to a condition for which treatment may not be effective.

002.11 Multiple amputee means a veteran who has undergone amputation of more than one extremity precluding locomotion (not able to walk) without the aid of braces, crutches, canes, wheelchairs, or artificial limbs, or the amputation of both upper extremities.

002.12 Owner means a natural person, or surviving spouse, who either:

002.12A Holds the recorded fee simple title to the homestead; is in possession of and resides in a homestead under a bona fide contract to purchase or a deed of conveyance; resides in a homestead and holds a life estate, which is an estate limited in time by deed, will, or settlement; is one of the joint tenants or tenants in common of a homestead; resides in a mobile home and holds a title or bill of sale; is a resident of a dwelling complex, when the record title owner is a nonprofit corporation, who has, by purchase for fair market value, secured a life tenancy in a taxable unit of the complex (the resident must provide a copy of the contract as proof of life tenancy); or is a beneficiary of a trust of which the trustee is the record title owner and the beneficiary-occupant either has:

002.12A(1) A specific right to occupy the premises as stated in the trust agreement;

002.12A(2) The right to amend or revoke the trust to obtain power of occupancy or of title; or

002.12A(3) The power to withdraw the homestead premises from the trust and place the record title in such occupant's name.

002.12B Owner also means a natural person, or surviving spouse, who is a resident of any of the homesteads listed in §§ 002.12A above ; however, if the deed, trust instrument, contract, or memorandum showing proof of ownership has not been recorded as a matter of public record as of January 1 of the year for which the homestead exemption application is made, a copy of the instrument dated prior to January 1 of the year for which the homestead exemption application is made, must be attached to the application.

002.13 Paraplegic means a veteran who is paralyzed in both legs precluding locomotion, and is not able to walk without the aid of braces, crutches, canes, or a wheelchair.

002.14 Prosthetic device means a device that permanently or temporarily replaces a missing part or a nonfunctioning part of the human body.

002.15 Qualified claimant means an owner of a homestead who was 65 years of age or older before January 1 of the year for which the claim is made, and whose household income, as determined by the Tax Commissioner, is less than the maximum amount.

002.16 Qualified disabled claimant means an owner of a homestead who was disabled on or before January 1 of the year for which the claim is made, and whose household income, as determined by the Tax Commissioner, is less than the maximum income amount; and

002.16A Who has a permanent physical disability and has lost all mobility precluding locomotion without the regular use of a mechanical aid or prosthetic device. (A cane used for blindness does not qualify); who has a permanent partial disability of both arms in excess of 75%; or, who has undergone amputation of both arms above the elbow.

002.17 Qualified veteran claimant means an owner of a homestead who, on or before January 1 of the year for which the claim is made:

002.17A Is certified as drawing compensation from the U.S. Department of Veterans Affairs because of 100% disability and whose household income is less than the maximum income amount determined by the Tax Commissioner pursuant to Neb. Rev. Stat. § 77-3509(1)(b)(i).

002.17B Is certified as totally disabled due to a nonservice-connected accident or illness and whose household income is less than the maximum income amount determined by the Tax Commissioner. Disability based on age alone does not qualify for this exemption pursuant to Neb. Rev. Stat. § 77-3508(1)(b)(i).

002.17C Is a paraplegic or has undergone multiple amputations and occupies a home which was substantially contributed by the U.S. Department of Veterans Affairs.

002.17C(1) Substantially contributed means the grant of any amount of money received from the U.S. Department of Veterans Affairs under Public Law 85-857 by a veteran for the acquisition or construction of a specially-adapted home, or the adaptation of an existing home. If the veteran disposes of the home and uses the proceeds of the sale, or part of the proceeds, to purchase another home within one year, it will be deemed to be substantially contributed by the U.S. Department of Veterans Affairs pursuant to Neb. Rev. Stat. § 77-3527.

002.18 Qualified veteran's surviving spouse claimant means an owner of a homestead who, on or before January 1 of the year for which the claim is made:

002.18A Is the unremarried widow of a serviceman or widower of a servicewoman who died while on active duty during the dates listed in Neb. Rev. Stat. § 80-401.01 and whose household income is less than the maximum income amount determined by the Tax Commissioner;

002.18B Is the unremarried widow of a serviceman or widower of a servicewoman, including those who served during dates not listed in Neb. Rev. Stat. § 80-401.01, whose death while on active duty was service-connected and whose household income is less than the maximum income amount determined by the Tax Commissioner;

002.18C Is the unremarried widow or widower of any veteran, including those who served during dates not listed in Neb. Rev. Stat. § 80-401.01, who died because of a service-connected disability and whose household income is less than the maximum income amount determined by the Tax Commissioner;

002.18D Is the unremarried widow or widower of a veteran whose home was substantially contributed by the U.S. Department of Veterans Affairs; or

002.18E Is the unremarried widow or widower of a veteran certified as drawing compensation because of 100% disability from the U.S. Department of Veterans Affairs and whose household income is less than the maximum income amount determined by the Tax Commissioner.

002.18F If a widow or widower subsequently remarries and the subsequent marriage terminates, the widow or widower does not return to their status as unremarried.

002.19 Residence means all, or any portion, of a building, mobile home, or unlicensed cabin trailer occupied by the owner as his or her primary home.

002.19A An applicant residing in a nursing home may qualify for a homestead exemption if he or she intends to return to the residence, the household furnishings have not been removed, and the home has not been rented or leased. Placing the homestead property on the real estate market does not disqualify the applicant until the property is sold.

002.20 Single-family residential property means all real property with dwellings designed for occupancy by one family, or duplexes designed for occupancy by two families.

002.21 Veteran means a person who has been on active duty, for other than training purposes, in the U.S. Armed Forces, or a citizen of the U.S. who served with the military forces of a government allied with the U.S. and, who has received an honorable or general (under honorable conditions) discharge, or the equivalent. Unless otherwise specified, a veteran must also have served during the dates listed:

002.21A April 21, 1898 to July 4, 1902 (Spanish-American War); April 6, 1917 to November 11, 1918 (World War I); December 7, 1941 to December 31, 1946 (World War II); June 25, 1950 to January 31, 1955 (Korean War); August 5, 1964 to May 7, 1975 (Vietnam War) or in the Republic of Vietnam between February 28, 1961 and May 7, 1975; August 25, 1982 to February 26, 1984 (Lebanon); October 23, 1983 to November 23, 1983 (Grenada); December 20, 1989 to January 31, 1990 (Panama); Persian Gulf War beginning August 2, 1990; or the Global War on Terror beginning September 14, 2001. Service dates may be certified by the county veteran service officer or by discharge documents.

Neb. Rev. Stat. §§ 77-702, 77-3502, 77-3503, 77-3504, 77-3505, 77-3505.01, 77-3505.02, 77-3505.03, 77-3505.04, 77-3505.05, 77-3507, 77-3508, 77-3509, 77-3514, 77-3526, 77-3527, and 80-401.01.

#### REG-45-003 EXTENT OF HOMESTEAD EXEMPTION

003.01 A homestead exemption may be granted not to exceed the exempt amount determined for the county, except for those homes owned and occupied by a qualified veteran or his or her unremarried surviving spouse substantially contributed to by the U.S. Department of Veterans Affairs as defined under REG-45-002.17C, as adjusted by the following provisions.

003.01A The percentage of the exempt amount allowed for a homestead exemption, after any reductions required because of the maximum value of the homestead, will be determined based on the amount of household income. The Tax Commissioner will publish tables showing the percentage of the exempt amount allowed for each level of income. The Tax Commissioner will annually adjust the income amounts for inflation according to the method described in IRC § 151.

003.01B The exempt amount allowed for a homestead exemption will be reduced when the assessed value of the homestead exceeds the maximum value. The exempt amount will be reduced by 10% for each \$2,500 of assessed value of the homestead above the maximum value. Any homestead valued \$20,000 or more above the maximum value is not eligible for any homestead exemption.

003.02 The county assessor will determine and certify to the Nebraska Department of Revenue (Department) the average assessed value of a single-family residential property in the county no later than September 1 each year. The county assessor will also report to the Department the computed exempt amount per Neb. Rev. Stat. § 77-3501.01.

Neb. Rev. Stat. §§ 77-702, 77-3502, 77-3504, 77-3505.02, 77-3506.03, 77-3507, 77-3508, and 77-3509.

#### REG-45-004 CLAIM FOR HOMESTEAD EXEMPTION

004.01 The claimant must file the Nebraska Homestead Exemption Application or Certification of Status, Form 458, with any required schedules and attachments, after February 1 and on or before June 30 with the county assessor of the county where the homestead is located. The Form 458, with any required schedules and attachments, must be filed each year. Failure to timely file the properly completed application will constitute a waiver of the exemption for that year. If the IRS allows a filing extension, the filing deadline is also extended for the Nebraska

Schedule I—Income Statement, Form 458 Schedule I (REG-45-004.04). The Form 458 must be filed on or before June 30 with a reference to the IRS extension, and the Income Statement must be filed by the extended date.

004.01A When the date for filing an application, supporting documentation, or any other requirement falls on a Saturday, Sunday, or legal holiday, the items will be considered timely filed if delivered in person or postmarked on the next business day. When any document is sent by mail, the postmark date determines the date filed. When any document is sent by either certified or registered mail, the certification or registration date determines the postmark date.

004.01B The county board of equalization may grant an extension for filing from June 30 up to, but not beyond, July 20, upon written request from an individual claimant. The request for extension may not be granted if a request for extension for the same claimant was granted for the prior year, except if a medical condition impaired the claimant's ability to apply or certify in a timely manner, and a certification from a physician, physician assistant, or advanced practice registered nurse pursuant to Neb. Rev. Stat. § 77-3514.01 is received.

004.01C The county assessor may grant an extension to an owner-occupant to file a late application if he or she includes documentation of a medical condition which impaired the owner-occupant's ability to file the application in a timely manner. The application must be for the current tax year only and filed with the county assessor on or before the date the first half of the real estate taxes become delinquent, which in counties with a population of over 100,000 is April 1, and in all other counties is May 1. The Physician's Certification for Late Homestead Exemption Filing, Form 458L must be attached to the application.

004.01C(1) The county assessor must approve or deny the late filing within 30 days of receipt of the late filing. If approved, the county assessor will mark the late filing approved and sign the application or certification. If the county assessor finds that the exemption should not be allowed because it does not conform to law, the county assessor will mark the application or certification as denied, state the reason for rejection, and sign the application or certification. When the county assessor denies an exemption, he or she must notify the applicant of this action by mailing written notice to the applicant at the address shown in the application or certification. The notice will be on forms prescribed by the Tax Commissioner. When the county assessor denies an exemption, the applicant may obtain a hearing before the county board of equalization in the manner described by Neb. Rev. Stat. § 77-3519.

004.02 The application must be signed by the person claiming the exemption who is owner-occupant of the homestead. However, if the claimant is incompetent, a guardian or conservator may sign the application; or, if the claimant is unable to apply for a homestead exemption and has given a written power of attorney for that purpose, the attorney-in-fact may sign the application if a copy of the power of attorney is attached to the application.

004.03 If an owner-occupant who is qualified for a homestead exemption dies after January 1 and before June 30, the personal representative may sign and file the application on or before June 30 of that year if the surviving spouse of the owner as of January 1 continues to occupy the homestead. This application will be effective for that year only.

004.03A If a change in ownership, other than caused by the death of the owner, or a change in the residency occurs between January 1 and August 16, the exemption will be rejected for that year, unless the new claimant qualifies for a transfer under REG-45-009. If this type of change occurs after August 15, an approved exemption will continue for that year only.

004.04 A Nebraska Schedule I—Income Statement, Form 458 Schedule I, must be filed with the Form 458 each year, except for claimants described in 004.06B.



004.04A If the claimant was married, the income of the spouse may be included jointly with the income of the claimant, or reported on a separate Income Statement. The income of the spouse must be included whether or not the spouse was an owner or an occupant of the homestead.

004.04B A separate Income Statement must be filed for the income of any additional individuals who were owners of the homestead on January 1 and who occupied the homestead during any part of the taxable year immediately prior to the year the exemption is claimed.

004.05 Additional information must be submitted with the Form 458, for the following categories of exemption during the first year an exemption is requested, or if the exemption was not approved in either of the two prior years:

004.05A For purposes of an exemption claimed as a qualified disabled individual, the applicant must file with the application a certification from a qualified medical physician, physician's assistant, or advanced practice registered nurse, on a form prescribed by the Department affirming the status of the claimant.

004.05B For purposes of all military related exemptions, other than those described in 004.06, the applicant must file with the exemption application a certification from the U.S. Department of Veterans Affairs affirming the status of the claimant.

004.06 The following additional information must be submitted with the Form 458, for each year an exemption is requested for the following categories of exemption:

004.06A A qualified veteran totally disabled due to a nonservice-connected accident or illness must file a certification from a qualified medical physician, physician's assistant, or advanced practice registered nurse, on a form prescribed by the Department affirming the status of the claimant. A disabled veteran may substitute a certification from the U.S. Department of Veterans Affairs affirming total disability.

004.06B For purposes of an exemption claimed by a paraplegic or multiple amputee veteran or his or her unmarried surviving spouse on a home substantially contributed to by the U.S. Department of Veterans Affairs, the applicant must file with the exemption application a certification from the U.S. Department of Veterans Affairs affirming the status of the claimant and the financial contribution to the homestead property. Once this certification is submitted and the application approved, it is not necessary to renew the certification with subsequent annual filings. A copy of the original certification must be attached to Form 458 for subsequent annual applications. An Income Statement is not required to be submitted with the Form 458.

004.07 All qualified owner-occupants of the same residence should file an application for a homestead exemption. Failure of the other qualified owner-occupants to file will result in a loss of the exemption if the filing single claimant dies, transfers his or her ownership, or moves prior to August 16. A married couple may apply for two homestead exemptions provided each spouse meets the ownership criteria and each occupies a separate residence. The household income of each spouse must be added together to determine qualification.

004.08 If the claimant provides incorrect information or fails to notify the county assessor of a change in status, and this results in an unlawful granting or continuation of a homestead exemption, the tax that would have been due, together with penalty and interest, will become a lien on the property when entered upon the books of the county treasurer. Any person who has permitted an unlawful allowance of a homestead exemption will forfeit his or her right to a homestead exemption on any other property located in this state for the two succeeding years.

004.09 When an application is denied, it is the duty of the applicant to refile a new timely application and a new disability certification for any subsequent year. For audit purposes, the county assessor will retain a copy of all applications and certifications.

Neb. Rev. Stat. §§ 77-702, 77-3504, 77-3508, 77-3509, 77-3509.01, 77-3509.02, 77-3509.03, 77-3510, 77-3511, 77-3512, 77-3513, 77-3514, 77-3515, 77-3517, 77-3519, 77-3520, 77-3522, 77-3526, and 77-3527.

## REG-45-005 PROCESSING OF HOMESTEAD EXEMPTION APPLICATION

005.01 The county assessor will examine all homestead exemption applications and will determine if all qualifications for exemption have been met, except for the income standard. If all qualifications for exemption have been met, except the income standard, the county assessor will approve, sign the form, and forward the appropriate copy of the Form 458 with all required attachments to the Tax Commissioner by August 1, except if a medical condition impaired the claimant's ability to apply or certify in a timely manner, and the application is filed with certification of the medical condition affecting the filing from a physician, physician assistant, or advanced practice registered nurse pursuant to Neb. Rev. Stat. § 77-3514.01, and as provided in REG-45-004.01.

005.02 If the county assessor finds that any application should be denied by reason of its failure to conform to law, including the failure to timely file as set out in REG-45-004.01 and REG-45-004.04, he or she will mark it denied and state the reasons for denial. Denied applications will not be forwarded to the Tax Commissioner. When the county assessor denies any exemption, written notice of the action will be mailed to the applicant at the address shown on the exemption application or certification of status. The notice must be mailed no later than July 31, except in cases of a medical condition pursuant to Neb. Rev. Stat. § 77-3514.01, or a change in ownership or occupancy from January 1 through August 15, or other cases when the homestead exemption should not be granted, in which case the notice must be sent within a reasonable time. The notice will be on forms prescribed by the Tax Commissioner. See, Notice of Rejection of Homestead Exemption, Form 458R.

005.02A If the date on a deed shows a transfer from the claimant to another person prior to August 16, the county assessor will deny the application. If the claimant has information to show the transfer did not occur on the date shown on the deed, the claimant may present the information to the county board upon appeal.

005.03 Within 30 days from receipt of a denial notice, the claimant may file a written complaint with the county clerk to obtain a hearing before the county board of equalization. The complaint must specify the grievances and the pertinent facts in ordinary and concise language per Neb. Rev. Stat. § 77-3519. The claimant may appeal the finding of the board in the same manner as appeals on questions of valuation of property as mentioned in 005.05 below.

005.03A The county board of equalization must issue its decision within 30 days of the filing of the complaint.

005.03B If a homestead exemption is denied because of the value of the homestead, the claimant cannot protest the value of the homestead through an appeal of the denial of the homestead exemption. All appeals of the valuation of the homestead must be appealed through the valuation appeals process (see the Property Assessment Division's regulations for appealing property valuations, Chapter 10, Real Property Regulations, REG-10-002).

005.04 The Tax Commissioner will review the exemption applications received from the county assessor for the purpose of determining if the applicants meet the required income standards, and may also review any other information he or she deems necessary to determine if the application should be approved. The Tax Commissioner will certify to the county assessor of each county those claimants who qualify or fail to qualify for that year by November 1.

005.04A The Tax Commissioner may review, or the claimant may request a review of, the income information of the claimant, or any other information necessary to determine if the application is in compliance with Neb. Rev. Stat. §§ 77-3501 to 77-3529. The result of the review may be to increase or

decrease the amount of the homestead exemption allowed, allow a homestead exemption previously denied, or deny a homestead exemption previously granted.

005.04B Any action taken by the Tax Commissioner must be completed within three years after December 31 of the year the exemption was claimed.

005.05 If the Tax Commissioner denies or reduces an exemption application, written notice of the action will be mailed to the claimant. A claimant whose exemption is denied or reduced may obtain a hearing before the Tax Commissioner by filing a written protest with the Tax Commissioner within 30 days of receipt of the notice of denial or reduction. The petition must state the amount in controversy, issues involved, name and address of the claimant, and the relief demanded. The hearing will be conducted in accordance with the Administrative Procedures Act. Notice of the Tax Commissioner's decision must be mailed to the claimant within seven days after the decision. The claimant may appeal the Tax Commissioner's decision to the Tax Equalization and Review Commission in accordance with Neb. Rev. Stat. § 77-5013 within 30 days after the decision.

005.06 No claimant will be allowed more than one homestead exemption per year. The homestead exemption to be allowed is the one which gives the highest exemption. If an application for homestead exemption is denied and the claimant would qualify for any other exemption, the denied application will be treated as an application for the next highest homestead exemption for which the claimant is qualified.

005.07 For purposes of this regulation, a reduction in the amount of homestead exemption will be considered a denial.

005.08 When a denied application is treated as an application for the next highest homestead exemption for which the claimant is qualified, the county assessor will notify the claimant of any additional statements or information needed to complete the application. The county assessor will accept additional statements or information for a reasonable time after this notification.

005.09 The Homestead Exemption Application, Form 458, the Income Statement, Form 458 Schedule I, and any other attachments to the application are confidential and available only to tax officials. Unauthorized disclosure of information may result in civil or criminal penalties.

Neb. Rev. Stat. §§ 77-702, 77-3514, 77-3516, 77-3517, 77-3519 77-3520, 77-3521, 77-3526, and 77-3529.

#### REG-45-006 HOMESTEAD EXEMPTION SUMMARY CERTIFICATE

006.01 The county assessor must summarize taxes as specified in Neb. Rev. Stat. § 77-3523 that would have been collected on the exempt portions of the qualifying homesteads, sign the certificate, and forward the certificate to the county treasurer, who must forward the certificate to the Department on or before November 30 of each year. See, Homestead Exemption Summary Certificate, Form 458S. Until May 30 of the next succeeding year, the county assessor and county treasurer may amend the current certificate to show any change in the tax that was lost due to allowed homestead exemptions for the preceding year. The county treasurer must amend the certificate after May 30 of the next succeeding year if the Tax Commissioner has amended the homestead exemption allowed to any claimant because of the income or other requirements pursuant to REG-45-005.04A and REG-45-005.04B. All corrections decreasing the tax loss must be reported to the Tax Commissioner for reconciliation. Corrections increasing the tax loss will not be allowed after the May 30 deadline, except for reasons pursuant to REG-45-005.04A and REG-45-005.04B; however, reimbursement may be sought from the State Claims Board. See, Amended Homestead Exemption Summary Certificate, Form 458X.

Neb. Rev. Stat. §§ 77-702, 77-3523.

#### REG-45-007 COUNTY ASSESSOR PROCEDURE

007.01 The real property assessment rolls, revised and completed by the county assessor by March 19 of each year, except beginning January 1, 2014, the date will be March 25 for counties with a population of at least 150,000 inhabitants, must reflect the actual value of all property in the county without any reduction by reason of any approved homestead exemption.

007.02 On or before September 1 of each year, after adjustments by the county board of equalization, the county assessor must certify to the Department the average assessed value of single-family residential property in the county for the current year. The determination of the average assessed value will be made from all real property records containing dwellings, mobile homes, and duplexes which are designed for occupancy as single family residential property, and any associated land not to exceed one acre. The county assessor will also report to the Department the exempt amounts computed pursuant to Neb. Rev. Stat. § 77-3501.01 on forms prescribed by the Tax Commissioner. See, Certificate of Average Assessed Value of Single-Family Residential Property, Form 458V. For residential or agricultural parcels, this includes the value of the dwelling or residence, any building directly associated with or serving the dwelling, and the land surrounding the dwelling not to exceed one acre. This typically means a house, garage, and land not exceeding one acre.

Neb. Rev. Stat. §§ 77-702, 77-1315, 77-3506.02, and 77-3521.

#### REG-45-008 FORMS PRESCRIBED AND AUTHORIZED

008.01 The Tax Commissioner will prescribe all forms necessary for the administration of the homestead exemption program. These forms will be the only forms used by the county for administering the homestead program. No changes or alterations will be made to any form used in this program without the express written consent of the Tax Commissioner.

008.02 The Tax Commissioner will provide each county assessor printed claim forms, Form 458 and Form 458 Schedule I, and address lists of claimants from the prior year.

008.03 The county assessor must mail a notice on or before April 1 to claimants who are the owners of a homestead which has been granted a homestead exemption in the preceding year unless the claimant has already filed the certification or application for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. The notice will include the claimant's name, the certification or application deadlines for the current year, a list of documents that must be filed with the certification or application, and the county assessor's office address and telephone number.

Neb. Rev. Stat. §§ 77-702, 77-3510, 77-3513, 77-3514, and 77-3521.

#### REG-45-009 HOMESTEAD EXEMPTION TRANSFER

009.01 The owner of a homestead which has been granted an exemption provided in Neb. Rev. Stat. §§ 77-3507 to 77-3509 may transfer the exemption to a newly acquired homestead within the state, if the new homestead was acquired after January 1 and on or before August 14 of the year for which the exemption was claimed and the claimant occupies the new homestead on or before August 15 of that year. See, Application for Transfer of Nebraska Homestead Exemption, Form 458T. The claimant is not required to transfer ownership of the original homestead during the same time period.

009.02 The claimant must file a timely application on the original homestead and then must file an application for transfer with the county assessor of the county where the new homestead is located, on or before August 15 of that year. The transfer must be approved by the county assessor using the same criteria as previously applied to the original homestead and the claimant must meet the August 15 occupancy requirement. If the transfer is approved, the exemption, as applied to the original homestead, will be denied for that year.

009.03 For intercounty transfers, a copy of the approved request for transfer must be sent to the county assessor of the county where the former homestead was located, and another copy must be sent to the Department.

009.04 For intracounty transfers, the Department will process all applications received without regard to the transfer provisions. For the year during which the transfer occurred, the approved roster certified by the Tax Commissioner will contain the legal description of the original homestead as provided on the application.

009.05 The time of transfer is determined by the date the seller signs the deed or land contract. Upon appeal, a claimant may prove through documentation that title did pass on or before August 14 rather than the date stated on the deed, if the date on the deed is after August 14.

009.06 A claimant who has transferred ownership of the homestead, and mistakenly or inadvertently failed to retain a life estate or other interest in the property, may execute a corrective deed correcting the original transfer. If the county assessor has sent a denial notice, the claimant may appeal to the county board of equalization within 30 days after the mailing of the notice of denial. Upon the filing of a corrective deed, the claim for the homestead exemption will be allowed.

009.07 When a mobile home transfers from one county to another county, the claimant must timely file an application in the original county. The taxes must be accelerated and paid per Neb. Rev. Stat. § 77-1725.01. The claimant then must file an application for transfer with the county assessor of the county where the mobile home has been moved on or before August 15 of that year. A claim for refund of the accelerated taxes may be filed in the original county with approval subject to the Tax Commissioner's determination per REG-45-005.04. The tax loss may be claimed on the original county's summary certificate.

Neb. Rev. Stat. §§ 77-702, 77-3509, 77-3509.01, 77-3509.02, 77-3509.03, 77-3510, 77-3514, and 77-3521.