Tax Year 2014 Homestead Exemption

The Nebraska Department of Revenue, Property Assessment Division, reminds property owners that the [Nebraska Homestead Exemption Application or Certification, Form 458](http://revenue.nebraska.gov/PAD/homestead.html), must be filed with their county assessor on or before June 30, 2014.

The homestead exemption provides relief from property taxes by exempting all or a portion of the taxable value of the residence. The State of Nebraska reimburses counties and other governmental subdivisions for the property taxes lost due to homestead exemptions.

In Nebraska, a homestead exemption is available to the following groups of persons:

- Persons over the age of 65;
- Qualified disabled individuals; or
- Qualified disabled veterans and their widow(er)s.

Each group is subject to household income limitations and residence valuation requirements, except for a disabled veteran whose residential value was substantially contributed to by the U.S. Department of Veterans Affairs. The income limitations are on a sliding scale.

Homestead exemption forms and information are available at [revenue.nebraska.gov/PAD/homestead.html](http://revenue.nebraska.gov/PAD/homestead.html).

For more information on the homestead exemption program, please contact your county assessor’s office, or the Nebraska Department of Revenue at 888-475-5101.

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**APPROVED:**

[Signature]

Ruth A. Sorensen
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