NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Notice of Rejection of Homestead Exemption

FORM
458R

Name			Tax Year
Address			
City or Town	State	Zip Code	County
Legal Description			

Your homestead exemption application for the real property described above has been rejected or partially rejected.

Reason for Rejection or Partial Rejection:

- ☐ Application is incomplete.
- ☐ Application does not include adequate documentation to meet disability requirements.
- ☐ Application was not timely filed.
- ☐ Application does not include adequate documentation for late filing.
- ☐ Value of the property exceeds maximum for county.
- ☐ Applicant does not meet age requirements.
- ☐ Applicant does not own home.
- ☐ Applicant does not occupy home.
- ☐ Other

Signature of County Assessor _____ Date _____ Phone Number _____

If you disagree with this notice, you may request a hearing with the county board of equalization by filing a written complaint with the county clerk within 30 days of receipt of this notice. Your complaint must include the reasons you believe the rejection is in error and a copy of this Form 458R. Homestead Exemption Applications approved by the county board of equalization are subject to review by the Tax Commissioner.

This notice must be mailed no later than July 31. If there is: (a) a change in ownership or occupancy from January 1 through August 15; or (b) a late application authorized by the county board; or (c) a late application permitted because of a medical condition; or (d) another case when the homestead exemption should not be granted, this notice must be mailed within seven days of the event.

Other cases include, but are not limited to: exceeding the maximum value; and a missing or incomplete Form 458B.

For County Board of Equalization Use Only

- ☐ Homestead Exemption Application Approved – Provide Reasons
- ☐ Homestead Exemption Application Denied

Comments:

I declare to the best of my knowledge and belief, the determination made by the County Board of Equalization (board) is correct pursuant to the laws of the State of Nebraska.

Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final board decision must be mailed to the applicant within seven days of the board's decision.

Retain a copy for your records.

revenue.nebraska.gov/PAD

Authorized by Neb. Rev. Stat. § 77-3516, § 77-3517, and § 77-3519