

Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property

County Name	County Number	Year
1 Total number of single-family residential parcels	1	
2 Total amount of single-family residential value	2	
3 Average single-family residential value (line 2 ÷ line 1)	3	
4 Maximum exempt value for over age 65 category The greater of line 3 or \$40,000	4	
5 Maximum exempt value for disability categories The greater of 120% of average value (1.20 x line 3) or \$50,000	5	
6 Maximum value for over age 65 category The greater of 200% of average value (2.0 x line 3) or \$95,000	6	
7 Maximum value for disability categories The greater of 225% of average value (2.25 x line 3) or \$110,000	7	

I certify, pursuant to Section 77-3506.02, that the amounts stated above are true and correct.

**sign
here** ▶

Signature of County Assessor

Date

INSTRUCTIONS

WHO MUST FILE. Every county assessor is required to complete this certification of average assessed value of single-family residential property for purposes of homestead exemption.

WHEN AND WHERE TO FILE. The certification must be filed annually, after County Board of Equalization action pursuant to sections 77-1502 to 77-1504.01 and on or before September 1. Mail this certification to: Nebraska Department of Revenue, Property Assessment Division, P.O. 94818, Lincoln, NE 68509-4818.

SPECIFIC INSTRUCTIONS. Homestead means either (1) a residence or mobile home and the land surrounding it, not to exceed one acre, or (2) a residence or mobile home on leased land, pursuant to Neb. Rev. Stat. §77-3502. Single-family residential property includes all property upon which is located a dwelling designed for occupancy by one family or a duplex designed for occupancy by two families, pursuant to Neb. Rev. Stat. §77-3505.04.

For real property parcels, e.g. residential or agricultural, this would include the value of the dwelling/residence, buildings directly associated with or serving the dwelling, and the land surrounding the dwelling not to exceed one acre. Typically, a house, garage, and land not exceeding one acre.

Mail this certification to:

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION, P.O. 94818, LINCOLN, NE 68509-4818

PLEASE MAKE A COPY OF THIS CERTIFICATION FOR YOUR RECORDS.