

Homestead Petition for Redetermination Form

FORM
458P

This form is used to file a petition of the homestead determination decision received from the Department of Revenue.

County Name _____

Name and Mailing Address of Homestead Applicant		Homestead Application Year Requested for Redetermination _____	
Name of Applicant _____		Homestead Exemption Percentage Determination Being Appealed	Requested Homestead Exemption Percentage (Required)
Mailing Address (if different from homestead) _____		%	%
City, Town, or Post Office _____	State _____	Zip Code _____	Phone Number _____
Applicant Identification Number _____		Email Address _____	

Reasons for requested homestead exemption percentage change (**Required**) (Check all that apply)

<input type="checkbox"/> Income Line of 458C/Income Statement that is incorrect: _____ Correct Amount: \$ _____ Reason for Correction: _____ _____ _____ Line of 458C/Income Statement that is incorrect: _____ Correct Amount: \$ _____ Reason for Correction: _____ _____ _____	<input type="checkbox"/> Medical Expenses I have completed the medical expenses category worksheet below if medical expenses are updated from original filing. (required) <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div> <input type="checkbox"/> Other Please explain: _____ _____ _____
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Medical Expenses Worksheet:

A. Insurance Premiums

Medicare Part B (Medical Ins.)* _____
 Medicare Part D (Drug coverage) _____
 Long Term Care Insurance _____
 Cancer Insurance _____

B. Out of Pocket Medical Expenses Paid

Physicians _____
 Hospital/Licensed nursing care facilities _____
 Dental _____
 Chiropractors _____
 Prescription Drugs _____
 Vision (Exams, glasses, contacts) _____
 Hearing Aids _____
 Durable Medical Equipment (DME) _____
 (Oxygen Equipment, wheelchairs, cane, walker, blood testing strips for diabetics, etc.) _____

C. Medical Travel

If you traveled outside of your community for medical services, you may deduct travel expenses.
 _____ Miles at \$0. _____ ** cents/mile = _____
 Applicable Meals and Lodging while traveling _____
 to be placed on Form 458 Schedule I. For Income Tax filers, Part I line 6a and non-filers of Income Tax Part II line 10a.

Total Medical Expenses (Parts A-C) _____

****Per mile reimbursement rates for the following years are as follows: 2020:\$0.17; 2021:\$0.16; 2022: \$0.22; 2023: \$0.22**

* Do not include: Medicare Part A deductions withheld from wages; self-employed health insurance that reduced total income; the medical payments portion of a car insurance policy; an accident or health insurance policy where the benefits do not specifically cover medical care; life insurance or income protection policies; employer-sponsored health insurance plans; and flexible spending accounts. These are not deductible medical insurance premiums



Signature of Homestead Exemption Applicant or Person Filing Appeal _____

Date _____

Instructions

Dismissal. Failure to state a reason for the redetermination and a requested demand for relief will result in dismissal of the petition.

Where to File. This form is required to be filed with Property Assessment Division of the Department of Revenue (DOR) either through U.S. mail or by email to pat.homestead@nebraska.gov. Completed and signed petitions can be sent U.S. mail to:

Property Assessment Division
Attn: Homestead Department
PO Box 98919
Lincoln, NE 68509-8919

Who Can File. A homestead exemption applicant can file this form to petition for redetermination of the homestead exemption adjustment made by DOR. If the applicant is unable to file the petition, his or her authorized representative may file. Authorization to do so, such as a Power of Attorney, must be provided with the Petition for Redetermination.

Petition of Redetermination Filing. Petitions must be received within 30 days of receiving the determination decision notification that was sent from DOR to the Homestead Exemption Applicant. All supporting documentation must be attached to this form.