

Physician's Certification

for Late Homestead Exemption Filing

**FORM
458L**

File With Your
County Assessor

• Attach this form to Nebraska Homestead Exemption Application, Form 458.

Applicant's Name

County

Address

Social Security Number

City

State

Zip Code

Please check the boxes that are applicable, complete the application year, and provide the required description.

- 1 The applicant's medical condition required inpatient care in a hospital, hospice, or residential care facility. This medical condition impaired the applicant's ability to file an application between February 1 and June 30, 20__.

Description of disease, physical ailment, or injury: _____

Name of facility: _____

- 2 The applicant's medical condition involved a period of incapacitation. This medical condition impaired condition impaired the applicant's ability to file an application between February 1 and June 30, 20__.

Description of medical condition: _____

- 3 The applicant's medical condition does not meet the criteria in Selection 1 or Selection 2.

I hereby certify that I have examined the above-named applicant and to the best of my knowledge and belief arrest the above is true and correct.

**sign
here** ▶

Signature of Qualified Licensed Medical Practitioner

Date

Printed Name of Qualified Licensed Medical Practitioner

Phone Number

Address

City

State

Zip Code

I hereby authorize this medical practitioner to disclose any of the medical information necessary for compliance with the Nebraska homestead exemption

**sign
here** ▶

Signature of Applicant

Date

Retain a copy for the applicant's records.
See reverse for instructions.

Instructions

Who May File. An applicant of a homestead exemption may file a late application (after June 30) if this form is completed with either Box 1 or Box 2 checked. This form must document an applicant's medical condition that impaired the ability of the applicant to file the application in a timely manner after February 1 and on or before June 30 of the homestead application year.

Signature of Qualified Licensed Medical Practitioner. This form must be signed and dated by a qualified licensed physician, physician assistant (PA), or advanced practice registered nurse (APRN).

Signature of Applicant. This form must be signed and dated by the applicant.

When and Where to File. This form must be attached to the Nebraska Homestead Exemption Application, Form 458, and filed with the county assessor on or before June 30 of the year in which the real estate taxes levied on the property for the current year become delinquent. For example, when properly attached to a Form 458 application, this form must be submitted on or before June 30, 2025 for the 2024 homestead application year.