

## JOB DESCRIPTIONS

### **Homestead Exemption Service Clerk**

Works for the Convenience of the Assessor.

Overall summary: Authority for completing Homestead Exemption applications and Verifying Income eligibility plus entering exemptions in computer and reporting Exemptions to the State twice a year.

Comprehend and be capable of following the Nebraska Revised Statutes 77 Article 35 pertaining to Homestead Exemption. 77-3501 thru 77-3529.

Comprehend and be capable of following Chapter 45 – Homestead Exemption Regulations of Title 350 of the Nebraska Administrative Code.

Communicate with state homestead exemption specialist (PAD) about questions concerning statute, regulations, directives, Forms, and specific applicant's application.

Be knowledgeable of and capable of working with the Homestead Exemption Maximum Value and the most recent year's Average Residential Value. (exempt amount reduced 10% for each \$2500 assessed value above Maximum value – not eligible for exemption if \$20,000 AV above Maximum.)

Be familiar with the Homestead Eligibility groups and their requirements: (a) Persons over the age of 65; (b) qualified disabled individuals; or (c) qualified disabled veterans & their widow(er)s broken down into seven categories of home owners.

Be familiar and capable of working with the income Tables as revised by statute (77-3507, 77-3508, 77-3509 as Amended by LB 986. And the Nebraska Schedule I – Income Statement.

Be familiar with and VERIFY a HOMESTEAD (a residence or mobile home and up to one acre of land OCCUPIED by the homestead owner of record from January 1 through August 15 of each year).

Be familiar with and VERIFY a Nursing Home Resident (Homestead occupancy Requirements continue to be required and met during a nursing home stay provided that (a) the owner intends to return to the residence or mobile home, (b) the furnishings are left in place, and (c) the residence or mobile home is not Sold, leased, or rented.

Process Homestead Exemption transfers Form 458T occurring between January 1 and August 14 and verify occupancy of new homestead took place on-or-before August 15 and including mobile home transfers from one county to another

Communicate with state homestead exemption specialist (PAD) and reject application when applicant is no longer qualified by not following state statute.

Represent the Assessor's Office with the Assessor before the Board Of Equalization (BOE) in case of a Protested denial of homestead exemption application  
Presenting the needed information to explain/clarify the denial by the state (PAD)

Complete Homestead Exemption Summary Certificate, Form 458S, of taxes that would have been collected on the exempt portions of the qualifying homesteads, send to treasurer to forward to the Nebraska Department of Revenue, Property Assessment Division.

Complete Homestead Exemption Summary Certificate, Form 458X, for amending or correcting the previously sent Form 458S pursuant to REG 45-005.04A & REG 45-005.04B after May 30, deadline.

Be aware and capable of following the ASSESSMENT CALENDAR and the due dates for Homestead Exemption Forms to Property Assessment Division (PAD). For example, must mail a notice on-or-before April 1 to claimants who are the owners of a Homestead which has been granted a homestead exemption in the preceding year...with exceptions.

Help applicants with the deductible Medical and Dental Expenses

Fill out or help applicants fill out the required Homestead Exemption Forms; Form 458 and Schedule I after February 1 and before June 30, Form 458B, Form 458L, Form 458R, Form 458S, Form 458T, Form 458V, and Form 458X

Maintain personal identity confidential client information from inspection by another, non-authorized (need to know) client, especially when assisting another client.  
(Don't let someone see someone else's personal information)

Provide customer service at the counter.

Provide counter service for homestead exemption applications, and back-up Counter assistance for Personal Property, Mobile Home 521s and Permissive Exemption Applications.

Guest computer and general questions about Real property value or taxes.

Run various indexes for customers

Answer telephone and provide customer service by phone, FAX or mail.

Provide clerical support for Field Appraisers: Commercial, Agricultural, Residential and Exempt including making new cards, verifying information with MIPS, data Entry, and completing Excel Spreadsheets.

Pull parcel record cards and file cards.

Enter changes to ag-land status by LVG (LCG) codes resulting from certification of irrigated acres; Update MIPS CAMA system and agriculture property record cards.

Back-up help with (a) Abstract report to State, (b) CTL report to State, (c) Personal Property Schedules, (d) Pre-bills and corrections, (e) Centrally Assessed and Fund Information.

Back-up help putting together & sending mailings on AG, RES, MH, TOWNS, NBHDS, RURAL-SUBS et al as needed.

Type omitted and undervalued notices and forward to County Clerk's Office.

Run various indexes and TIF Reports.

Assist with stuffing envelopes with change of value notices at end of May and sending to mail room.

Provide Mail Room clerical duties.

Process & File Financial Claims against the Budget. Maintain a continuing balance with the Budget. Advisory to the Assessor.

And any additional duties that may be required by the Assessor

## Qualifications

MUST be able to handle sensitive, personal, identity information in a CONFIDENTIAL Manner (as if Top Secret) such as Social Security numbers, Income information Medical history, and so forth.

MUST be capable of working with Statutes (laws), Regulations (Administrative Code) and Property Assessment Division Directives

MUST possess a high school diploma or G.E.D. equivalent.

MUST have a thorough knowledge of the computer including using the internet, Excel Spreadsheets, Microsoft Word and email.

MUST possess typing skills and capable of using a calculator.

MUST possess an ability to learn and to multi-task.

MUST possess good relational and communication skills.

# HOMESTEAD EXEMPTION SERVICE CLERK

Shirley

## PROPERTY ASSESSMENT & TAXATION CALENDAR

Nebraska Department of Revenue, Property Assessment Division

- Jan 01 Assessment of Real Property (Discovery, List, Value) [77-1301](#)
- Jan 01 Effective Date for Filing: Homestead Exemption Claimants MUST be (a) Owner of Record and (b) Occupy the homestead. (c) MUST be 65 or older.(d) Effective Date of Disability and Filing Status. [77-3502](#) [77-3505](#)
- Feb 01 Last day PTA provide counties w Printed Claim Forms and Address Lists of prior year applicants. [77-3510](#)
- Feb 01 First day for claimants to file NE Homestead Exemption App or Certification of Status. May fall on Feb 2 or 3 if Feb 1 is on Sat or Sun. [77-3512](#), [77-3513](#), [77-3514](#)
- Aft Mar 19 [Overvaluation or Undervaluation](#). After March 19 and before July 25 (Aug 10 when extension) report to B.O.E. any overvalued or undervalued property. [77-1315.01](#)
- Anytime Duty to report to BOE all real property [omitted from the assessment roll](#) for the current or any former year except when such real property has changed ownership otherwise than by will, inheritance, or gift. [77-1317](#), [77-123](#), [77-124](#),
- Anytime Correct the tax rolls as provided in section [77-1613.02](#) for any real property [listed on the Assessment roll but omitted from the tax roll](#). [77-1316.01](#)
- Anytime BOE may meet at any time for [correction of clerical errors](#) defined in [77-128](#). [77-1507](#) (Clerical error means transposition of numbers, mathematical error, computer malfunction causing programming and printing errors, data entry error, items of real property other than land identified on the wrong parcel, incorrect ownership, or certification of an incorrect valuation to political subdivisions.) [77-128](#)
- Apr 01 If homestead exemption notices mailed on or before Feb 01 did not contain all of The statutorily required information a 2<sup>nd</sup> notice must be sent on/before April 01. [77-3513](#), [77-3514](#)
- Apr 01 Last day to send a RE-APPLY reminder to eligible previous year homestead Exemption applicants. [77-3513](#), [77-3514](#)
- Apr 15 Income Tax Time: For those who complete Part II of the [Form 458 Schedule I – Income Statement](#) the IRS may grant extensions. [Federal Law](#)
- May 01 Deadline **Physician's Certificate** for [LATE](#) Homestead Exemption filing [FORM 458L](#) In counties less than 100,000 population. [77-3512](#), [77-3513](#), [77-3514.01](#)

- May 30 Deadline Trea/Assr file **FORM 458X** amended homestead exemption summary Certificate for tax loss previous year (NOTE: 458X may be filed reflecting changes based on income ANYTIME up to 3 years after the exemption year.) **77-3523 and 77-3517**
- Jun 30 Deadline for filing Homestead Exemption App or Certification Of Status, **Form 458 77-3512**
- Jul 20 If deadline extension granted by B O E, new Deadline for filing Homestead Exemption App or Certification Of Status, **Form 458 77-3512**
- Jul 31 Last Day assessors send **Notice of Rejection** of Homestead Exemption **Form 458R 77-3516**
- Aug 01 LAST DAY send approved homestead exemptions or Certification of Status to PTA. **Form 458**, with ***Disability Certifications Form 458B***  
Or ***Veterans Affairs Letters***  
And **Form 458 Schedule I – Income Statements** **77-3517**
- Aug 15 Approve/Deny homestead exemption based on ownership or occupancy jan1 to date **77-3502**
- Aug 15 Deadline claimants to file Application for Transfer **Form 458T 77-3509.01**
- Sep 01 After B O E value adjustments, Assr determines **AVERAGE RESIDENTIAL VALUE** For homestead exemption and **certifies** the ***Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property Form 458V*** to PTA **77-3506.02**
- Nov 01 Last Day for PTA certify qualified Homestead Exemption applicant income. **77-3517**
- Nov 30 Deadline ASSR/TREA **certify** to PTA Homestead Exemption Summary Certificate **Form 458S** for tax loss due to homestead exemptions for the current tax year. (Both signatures required) **77-3523**
- Dec 31 Last Day for Tax Commissioner to **review** income and other information for the **third Preceding year** and take any action. **77-3517**