

**59-401. Homestead.** A homestead to the extent of 160 acres of land lying without, or of one acre lying within, the limits of an incorporated city, or a manufactured home or mobile home, occupied by the decedent and family, at the time of the owner's death, as a residence, and continued to be so occupied by the surviving spouse and children, after such death, together with all the improvements on the same, shall be wholly exempt from distribution under any of the laws of this state, and from the payment of the debts of the decedent, but it shall not be exempt from sale for taxes thereon, or for the payment of obligations contracted for the purchase thereof, or for the erection of improvements thereon, or for the payment of any lien given thereon by the joint consent of husband and wife. The title to the homestead property of a decedent shall pass the same as the title to other property of the decedent.

**History:** L. 1939, ch. 180, § 19; L. 1953, ch. 272, § 1; L. 1979, ch. 178, § 1; L. 1991, ch. 33, § 34; July 1.

**Source or Prior Law:**

22-102, 22-104, 22-107, 22-127.