



**Hundredth Legislature - First Session - 2007**  
**Committee Statement**  
**LB 145**

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**Hearing Date:** January 17, 2007  
**Committee On:** Revenue

**Introducer(s):** (McDonald, 41)

**Title:** Require annual notices to property tax homestead exemption claimants

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**Roll Call Vote – Final Committee Action:**

- Advanced to General File
  - X Advanced to General File with Amendments
  - Indefinitely Postponed
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**Vote Results:**

7	Yes	Senators Cornett, Dierks, Janssen, Langemeier, Preister, Raikes and White
0	No	
1	Present, not voting	Senator Burling
0	Absent	

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**Proponents:**

Senator Vickie McDonald  
Mike Kelley

**Representing:**

Introducer  
Douglas County Board

**Opponents:**

None

**Representing:**

**Neutral:**

Catherine D. Lang  
Beth Bazyn Ferrell

**Representing:**

Department of Property Assessment & Taxation  
Nebraska Association of County Officials

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**Summary of purpose and/or changes:**

LB 145 would provide a direct notice to persons who receive homestead exemptions. The county assessor of each county would be required to mail a notice by June 1 to every claimant who in the prior year was granted an exemption. The notice must include the amount of exemption granted in the prior year, and the information necessary to file the exemption in the current year. Assessors must include the office address and telephone number.

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**Explanation of amendments, if any:**

The Committee amendments:

1. Change the date for sending the notice from June 1 to April 1,
2. Limit the assessor's duty to notify to those who have not reapplied by April 1 if he or she has no reason to believe the applicant no longer qualifies,
3. Eliminate the requirement that the notice contain the legal description of the property and the amount of homestead received the previous year, and
4. Require the Department of Revenue to continue to send each county assessor the application forms and the list of applicants that qualified the previous year.

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**Senator Ray Janssen, Chairperson**