

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 145

FINAL READING

Introduced by McDonald, 41; Pirsch, 4

Read first time January 8, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to homestead exemptions; to amend section
2 77-3510, Reissue Revised Statutes of Nebraska, and
3 sections 77-3513 and 77-3514, Revised Statutes Cumulative
4 Supplement, 2006; to provide a duty for the Tax
5 Commissioner; to require notices to claimants as
6 prescribed; and to repeal the original sections.

7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3510, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-3510 On or before February 1 of each year, the Tax
4 Commissioner shall prescribe forms to be used by all claimants for
5 homestead exemption or for transfer of homestead exemption. Such
6 forms shall contain provisions for the showing of all information
7 which the Tax Commissioner may deem necessary to (1) enable the
8 county officials and the Tax Commissioner to determine whether each
9 claim for exemption under sections 77-3507 to 77-3509 should be
10 allowed and (2) enable the county assessor to determine whether
11 each claim for transfer of homestead exemption pursuant to section
12 77-3509.01 should be allowed. It shall be the duty of the county
13 assessor of each county in this state to furnish such forms, upon
14 request, to each person desiring to make application for homestead
15 exemption or for transfer of homestead exemption. The forms so
16 prescribed shall be used uniformly throughout the state, and no
17 application for exemption or for transfer of homestead exemption
18 shall be allowed unless the applicant uses the prescribed form in
19 making an application. The forms shall require the attachment of
20 an income statement as prescribed by the Tax Commissioner fully
21 accounting for all household income. The Tax Commissioner shall
22 provide to each county assessor printed claim forms and address
23 lists of applicants from the prior year. The application and
24 information contained on any attachments to the application shall
25 be confidential and available to tax officials only.

1 Sec. 2. Section 77-3513, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 77-3513 (1) Except as required by section 77-3514, if
4 an owner is granted a homestead exemption as provided in section
5 77-3507 or 77-3509 or subdivision (1)(b)(ii) or (iii) of section
6 77-3508, no reapplication need be filed for succeeding years, in
7 which case the county assessor and Tax Commissioner shall determine
8 whether the claimant qualifies for the homestead exemption in
9 such succeeding years as otherwise provided in sections 77-3501 to
10 77-3529 as though a claim were made.

11 (2) It shall be the duty of each claimant who wants the
12 homestead exemption provided in subdivision (1)(b)(i) of section
13 77-3508 to file an application therefor with the county assessor on
14 or before June 30 of each year. Failure to do so shall constitute
15 a waiver of the exemption for such year, except that the county
16 board of the county in which the homestead is located may, by
17 majority vote, extend the deadline to on or before July 20 of
18 each year. An extension shall not be granted to an applicant who
19 received an extension in the immediately preceding year. The county
20 assessor shall mail a notice on or before April 1 to claimants
21 who are the owners of a homestead which was granted an exemption
22 under subdivision (1)(b)(i) of section 77-3508 in the preceding
23 year unless the claimant has already filed the application for
24 the current year or the county assessor has reason to believe
25 there has been a change of circumstances so that the claimant no

1 longer qualifies. The notice shall include the claimant's name, the
 2 application deadlines for the current year, a list of documents
 3 that must be filed with the application, and the county assessor's
 4 office address and telephone number.

5 Sec. 3. Section 77-3514, Revised Statutes Cumulative
 6 Supplement, 2006, is amended to read:

7 77-3514 A claimant who is the owner of a homestead which
 8 has been granted an exemption under sections 77-3507 to 77-3509,
 9 except subdivision (1)(b)(i) of section 77-3508, shall certify to
 10 the county assessor on or before June 30 of each year that a change
 11 in the homestead exemption status has occurred or that no change
 12 in the homestead exemption status has occurred. The county board
 13 of the county in which the homestead is located may, by majority
 14 vote, extend the deadline to on or before July 20 of each year.
 15 An extension shall not be granted to an applicant who received an
 16 extension in the immediately preceding year. The county assessor
 17 shall mail a notice on or before April 1 to claimants who are
 18 the owners of a homestead which has been granted an exemption
 19 under sections 77-3507 to 77-3509, except subdivision (1)(b)(i)
 20 of section 77-3508, in the preceding year unless the claimant
 21 has already filed the certification for the current year or the
 22 county assessor has reason to believe there has been a change of
 23 circumstances so that the claimant no longer qualifies. The notice
 24 shall include the claimant's name, the certification deadlines for
 25 the current year, a list of documents that must be filed with

1 the certification, and the county assessor's office address and
2 telephone number. For purposes of this section, change in the
3 homestead exemption status shall include any change in the name of
4 the owner, ownership, residence, occupancy, marital status, veteran
5 status, or rating by the United States Department of Veterans
6 Affairs or any other change that would affect the qualification
7 for or type of exemption granted, except income checked by the
8 Tax Commissioner under section 77-3517. The certificate shall
9 require the attachment of an income statement as prescribed by
10 the Tax Commissioner fully accounting for all household income.
11 The certification and the information contained on any attachments
12 to the certification shall be confidential and available to tax
13 officials only. In addition, a claimant who is the owner of
14 a homestead which has been granted an exemption under sections
15 77-3507 to 77-3509 may notify the county assessor by August 15 of
16 each year of any change in the homestead exemption status occurring
17 in the preceding portion of the calendar year as a result of a
18 transfer of the homestead exemption pursuant to sections 77-3509.01
19 and 77-3509.02. If by his or her failure to give such notice any
20 property owner permits the allowance of the homestead exemption for
21 any year, or in the year of application in the case of transfers
22 pursuant to sections 77-3509.01 and 77-3509.02, after the homestead
23 exemption status of such property has changed, an amount equal to
24 the amount of the taxes lawfully due but not paid by reason of such
25 unlawful and improper allowance of homestead exemption, together

1 with penalty and interest on such total sum as provided by statute
2 on delinquent ad valorem taxes, shall be due and shall upon entry
3 of the amount thereof on the books of the county treasurer be
4 a lien on such property while unpaid. Such lien may be enforced
5 in the manner provided for liens for other delinquent taxes. Any
6 person who has permitted the improper and unlawful allowance of
7 such homestead exemption on his or her property shall, as an
8 additional penalty, also forfeit his or her right to a homestead
9 exemption on any property in this state for the two succeeding
10 years.

11 Sec. 4. Original section 77-3510, Reissue Revised
12 Statutes of Nebraska, and sections 77-3513 and 77-3514, Revised
13 Statutes Cumulative Supplement, 2006, are repealed.