

ONE HUNDREDTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 230CA

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Pedersen

Read first time January 22, 2008

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDREDTH LEGISLATURE OF NEBRASKA,
2 SECOND SESSION, RESOLVE THAT:

3 Section 1. At the general election in November 2008 the
4 following proposed amendment to the Constitution of Nebraska shall
5 be submitted to the electors of the State of Nebraska for approval
6 or rejection:

7 To amend Article VIII, section 2:

8 VIII-2 Notwithstanding Article I, section 16, Article
9 III, section 18, or Article VIII, section 1 or 4, of this
10 Constitution or any other provision of this Constitution to the
11 contrary: (1) The property of the state and its governmental
12 subdivisions shall constitute a separate class of property and
13 shall be exempt from taxation to the extent such property is used
14 by the state or governmental subdivision for public purposes
15 authorized to the state or governmental subdivision by this
16 Constitution or the Legislature. To the extent such property

1 is not used for the authorized public purposes, the Legislature
2 may classify such property, exempt such classes, and impose or
3 authorize some or all of such property to be subject to property
4 taxes or payments in lieu of property taxes except as provided
5 by law; (2) the Legislature by general law may classify and
6 exempt from taxation property owned by and used exclusively
7 for agricultural and horticultural societies and property owned
8 and used exclusively for educational, religious, charitable, or
9 cemetery purposes, when such property is not owned or used
10 for financial gain or profit to either the owner or user; (3)
11 household goods and personal effects, as defined by law, may be
12 exempted from taxation in whole or in part, as may be provided
13 by general law, and the Legislature may prescribe a formula
14 for the determination of value of household goods and personal
15 effects; (4) the Legislature by general law may provide that the
16 increased value of land by reason of shade or ornamental trees
17 planted along the highway shall not be taken into account in
18 the assessment of such land; (5) the Legislature, by general law
19 and upon any terms, conditions, and restrictions it prescribes,
20 may provide that the increased value of real property resulting
21 from improvements designed primarily for energy conservation may
22 be exempt from taxation; (6) the value of a home substantially
23 contributed by the United States Department of Veterans Affairs
24 for a paraplegic veteran or multiple amputee shall be exempt from
25 taxation during the life of such veteran or until the death or

1 remarriage of his or her surviving spouse; (7) the Legislature
2 may exempt from an intangible property tax life insurance and life
3 insurance annuity contracts and any payment connected therewith and
4 any right to pension or retirement payments; (8) the Legislature
5 may exempt inventory from taxation; (9) the Legislature may define
6 and classify personal property in such manner as it sees fit,
7 whether by type, use, user, or owner, and may exempt any such
8 class or classes of property from taxation if such exemption is
9 reasonable or may exempt all personal property from taxation; (10)
10 no property shall be exempt from taxation except as permitted
11 by or as provided in this Constitution; (11) the Legislature
12 may by general law provide that a portion of the value of any
13 residence actually occupied as a homestead by any classification
14 of owners as determined by the Legislature shall be exempt from
15 taxation; and (12) the Legislature may by general law, and upon
16 any terms, conditions, and restrictions it prescribes, provide that
17 the increased value of real property resulting from improvements
18 designed primarily for the purpose of renovating, rehabilitating,
19 or preserving historically significant real property may be, in
20 whole or in part, exempt from taxation; and (13) the Legislature
21 may by general law provide that the increased value of any
22 residence actually occupied as a homestead by a person sixty-five
23 years of age or older whose gross household income from all sources
24 is forty thousand dollars or less, that results from appreciation
25 in value for reasons other than improvements beginning with the

1 year the owner becomes sixty-five years of age, shall be exempt
2 from taxation.

3 Sec. 2. The proposed amendment shall be submitted to the
4 electors in the manner prescribed by the Constitution of Nebraska,
5 Article XVI, section 1, with the following ballot language:

6 A constitutional amendment to authorize the Legislature
7 to exempt increases in valuation from property taxes for
8 homesteads of owners sixty-five years of age and older.

9 For

10 Against.