

AMENDMENTS TO LB 94

Introduced by Revenue.

1 1. Insert the following new sections:

2 Section 1. Section 77-3501, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-3501 For purposes of sections 77-3501 to 77-3529
5 and sections 2 and 7 of this act, unless the context otherwise
6 requires, the definitions found in sections 77-3501.01 to
7 77-3505.04 and section 2 of this act shall be used.

8 Sec. 2. Medical condition means a disease, physical
9 ailment, or injury requiring inpatient care in a hospital, hospice,
10 or residential care facility or involving any period of incapacity
11 due to a condition for which treatment may not be effective.

12 Sec. 7. (1) A late application or certification filed
13 pursuant to section 77-3512, 77-3513, or 77-3514 because of a
14 medical condition which impaired the claimant's ability to apply
15 or certify in a timely manner shall only be for the current tax
16 year. The late application or certification shall be filed with the
17 county assessor on or before the date on which the first half of
18 the real estate taxes levied on the property for the current year
19 become delinquent.

20 (2) The application or certification shall include
21 certification of the medical condition affecting the filing from
22 a physician, physician assistant, or advanced practice registered
23 nurse. The medical certification shall be made on forms prescribed

1 by the Tax Commissioner.

2 (3) The county assessor shall approve or reject the
3 late filing within thirty days of receipt of the late filing.

4 If approved, the county assessor shall mark it approved and sign
5 the application or certification. In case he or she finds that
6 the exemption should not be allowed by reason of not being in
7 conformity to law, the county assessor shall mark the application
8 or certification as rejected and state the reason for rejection and
9 sign the application or certification. In any case when the county
10 assessor rejects an exemption, he or she shall notify the applicant
11 of such action by mailing written notice to the applicant at the
12 address shown in the application or certification. The notice shall
13 be on forms prescribed by the Tax Commissioner. In any case when
14 the county assessor rejects an exemption, such applicant may obtain
15 a hearing before the county board of equalization in the manner
16 described by section 77-3519.

17 2. On page 2, line 14; and page 3, line 12, after
18 "application" insert "pursuant to section 7 of this act".

19 3. On page 4, line 13, after "late" insert "pursuant to
20 section 7 of this act".

21 4. On page 7, line 6, strike "77-3512" and insert
22 "77-3501, 77-3512,".

23 5. Renumber the remaining sections accordingly.