

ONE HUNDRED FIRST LEGISLATURE - FIRST SESSION - 2009
COMMITTEE STATEMENT
LB94

Hearing Date: Thursday January 29, 2009
Committee On: Revenue
Introducer: Howard
One Liner: Authorize late homestead exemption applications for medical reasons

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:
Aye: 7 Senators Utter, Louden, Hadley, Friend, Dierks, Cornett, Adams
Nay:
Absent:
Present Not Voting: 1 Senator White

Proponents:
Senator Gwen Howard
Roger Morrissey
Mike Goodwillie
Robert Courtney

Representing:
Introducer
Douglas County Assessor
Douglas County Assessor
AARP Nebraska

Opponents:

Representing:

Neutral:
Mike Kelley
Beth Bazyn Ferrell

Representing:
Douglas County Board of Commissioners
Nebraska Association of County Officials

Summary of purpose and/or changes:

LB 94 would amend current law to provide that a claimant and/or owner may file a late application if documentation is included of a medical condition which impaired the claimant and/or owner's ability to file the application in a timely manner.

Explanation of amendments:

The committee amended LB 94 to clarify and define medical condition, necessary documentation, applicable grace period and authorization for the county assessor to accept or reject the application.

Section 2 of the amendment defines medical condition and includes language aimed at dealing with the kind of medical condition that would disrupt the life of a potential applicant in such a way as to impair their ability to file an application during the statutorily mandated time frame of February 1 to June 30.

Section 7 is amended to specify such application shall only be for the current tax year. The application shall include a certification of the taxpayer's condition from a physician, physician assistant, or advanced practice registered nurse on a form prescribed by the Department of Revenue. Finally, the county assessor shall approve or reject the application within 30 days of receipt. The application may only be rejected for reasons of not conforming to the law and such

rejection is appealable to the county board of equalization.

Abbie Cornett, Chairperson