

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 897

Introduced by Howard, 9.

Read first time January 12, 2010

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-3507, 77-3508, and 77-3509, Reissue Revised Statutes
3 of Nebraska; to change income requirements for homestead
4 exemptions; and to repeal the original sections.

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

1 Section 1. Section 77-3507, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-3507 (1) All homesteads in this state shall be
4 assessed for taxation the same as other property, except that
5 there shall be exempt from taxation on homesteads of qualified
6 claimants a percentage of the exempt amount as limited by section
7 77-3506.03. The percentage of the exempt amount shall be determined
8 based on the household income of a claimant pursuant to subsections
9 (2) through (4) of this section.

10 (2) For ~~2000~~, 2011, for a qualified married or closely
11 related claimant, the percentage of the exempt amount for which
12 the claimant shall be eligible shall be the percentage in Column B
13 which corresponds with the claimant's household income in Column A
14 in the table found in this subsection.

15	Column A	Column B
16	Household Income	Percentage
17	In Dollars	Of Relief
18	0 through 22,500	100
19	22,501 through 23,700	85
20	23,701 through 24,900	70
21	24,901 through 26,100	55
22	26,101 through 27,300	40
23	27,301 through 28,500	25
24	28,501 and over	0
25	<u>0</u> through <u>34,100</u>	<u>100</u>

1	<u>34,101 through 35,700</u>	<u>85</u>
2	<u>35,701 through 37,200</u>	<u>70</u>
3	<u>37,201 through 38,800</u>	<u>55</u>
4	<u>38,801 through 40,300</u>	<u>40</u>
5	<u>40,301 through 41,900</u>	<u>25</u>
6	<u>41,901 and over</u>	<u>0</u>

7 (3) For ~~2000~~, 2011, for a qualified single claimant, the
8 percentage of the exempt amount for which the claimant shall be
9 eligible shall be the percentage in Column B which corresponds with
10 the claimant's household income in Column A in the table found in
11 this subsection.

12	Column A	Column B
13	Household Income	Percentage
14	In Dollars	Of Relief
15	0 through 19,200	100
16	19,201 through 20,200	85
17	20,201 through 21,200	70
18	21,201 through 22,200	55
19	22,201 through 23,200	40
20	23,201 through 24,200	25
21	24,201 and over	0
22	<u>0 through 29,800</u>	<u>100</u>
23	<u>29,801 through 31,100</u>	<u>85</u>
24	<u>31,101 through 32,400</u>	<u>70</u>
25	<u>32,401 through 33,700</u>	<u>55</u>

1	<u>33,701 through 35,000</u>	<u>40</u>
2	<u>35,001 through 36,300</u>	<u>25</u>
3	<u>36,301 and over</u>	<u>0</u>

4 (4) For exemption applications filed in calendar year
5 ~~2001~~ 2012 and each year thereafter, the income eligibility amounts
6 in subsections (2) and (3) of this section shall be adjusted for
7 inflation by the method provided in section 151 of the Internal
8 Revenue Code. The income eligibility amounts shall be adjusted for
9 cumulative inflation since ~~2000~~ 2011. If any amount is not a
10 multiple of one hundred dollars, the amount shall be rounded to the
11 next lower multiple of one hundred dollars.

12 Sec. 2. Section 77-3508, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 77-3508 (1)(a) All homesteads in this state shall be
15 assessed for taxation the same as other property, except that
16 there shall be exempt from taxation, on any homestead described
17 in subdivision (b) of this subsection, a percentage of the exempt
18 amount as limited by section 77-3506.03. The exemption shall be
19 based on the household income of a claimant pursuant to subsections
20 (2) through (4) of this section.

21 (b) The exemption described in subdivision (a) of this
22 subsection shall apply to homesteads of:

23 (i) Veterans as defined in section 80-401.01 who were
24 discharged or otherwise separated with a characterization of

1 honorable or general (under honorable conditions) and who are
2 totally disabled by a non-service-connected accident or illness;

3 (ii) Individuals who have a permanent physical disability
4 and have lost all mobility so as to preclude locomotion without the
5 regular use of a mechanical aid or prostheses; and

6 (iii) Individuals who have undergone amputation of both
7 arms above the elbow or who have a permanent partial disability of
8 both arms in excess of seventy-five percent.

9 (c) Application for the exemption described in
10 subdivision (a) of this subsection shall include certification
11 from a qualified medical physician, physician assistant, or
12 advanced practice registered nurse for subdivisions (b) (i) through
13 (b) (iii) of this subsection or certification from the United States
14 Department of Veterans Affairs affirming that the homeowner is
15 totally disabled due to non-service-connected accident or illness
16 for subdivision (b) (i) of this subsection. Such certification from
17 a qualified medical physician, physician assistant, or advanced
18 practice registered nurse shall be made on forms prescribed by the
19 Department of Revenue.

20 (2) For ~~2000~~, 2011, for a married or closely related
21 claimant as described in subsection (1) of this section, the
22 percentage of the exempt amount for which the claimant shall be
23 eligible shall be the percentage in Column B which corresponds with
24 the claimant's household income in Column A in the table found in
25 this subsection.

1	Column A	Column B
2	Household Income	Percentage
3	In Dollars	Of Relief
4	0 through 24,700	100
5	24,701 through 25,900	85
6	25,901 through 27,100	70
7	27,101 through 28,300	55
8	28,301 through 29,500	40
9	29,501 through 30,700	25
10	30,701 and over	0
11	<u>0 through 37,000</u>	<u>100</u>
12	<u>37,001 through 38,500</u>	<u>85</u>
13	<u>38,501 through 40,100</u>	<u>70</u>
14	<u>40,101 through 41,600</u>	<u>55</u>
15	<u>41,601 through 43,200</u>	<u>40</u>
16	<u>43,201 through 44,700</u>	<u>25</u>
17	<u>44,701 and over</u>	<u>0</u>

18 (3) For ~~2000~~, 2011, for a single claimant as described in
 19 subsection (1) of this section, the percentage of the exempt amount
 20 for which the claimant shall be eligible shall be the percentage in
 21 Column B which corresponds with the claimant's household income in
 22 Column A in the table found in this subsection.

23	Column A	Column B
24	Household Income	Percentage
25	In Dollars	Of Relief

1	0 through 21,600	100
2	21,601 through 22,600	85
3	22,601 through 23,600	70
4	23,601 through 24,600	55
5	24,601 through 25,600	40
6	25,601 through 26,600	25
7	26,601 and over	0
8	<u>0 through 32,900</u>	<u>100</u>
9	<u>32,901 through 34,200</u>	<u>85</u>
10	<u>34,201 through 35,500</u>	<u>70</u>
11	<u>35,501 through 36,800</u>	<u>55</u>
12	<u>36,801 through 38,100</u>	<u>40</u>
13	<u>38,101 through 39,400</u>	<u>25</u>
14	<u>39,401 and over</u>	<u>0</u>

15 (4) For exemption applications filed in calendar year
 16 ~~2001~~ 2012 and each year thereafter, the income eligibility amounts
 17 in subsections (2) and (3) of this section shall be adjusted for
 18 inflation by the method provided in section 151 of the Internal
 19 Revenue Code. The income eligibility amounts shall be adjusted for
 20 cumulative inflation since ~~2000~~ 2011. If any amount is not a
 21 multiple of one hundred dollars, the amount shall be rounded to the
 22 next lower multiple of one hundred dollars.

23 Sec. 3. Section 77-3509, Reissue Revised Statutes of
 24 Nebraska, is amended to read:

25 77-3509 (1)(a) All homesteads in this state shall be

1 assessed for taxation the same as other property, except that
2 there shall be exempt from taxation, on any homestead described
3 in subdivision (b) of this subsection, a percentage of the exempt
4 amount as limited by section 77-3506.03.

5 (b) The exemption described in subdivision (a) of this
6 subsection shall apply to homesteads of:

7 (i) A veteran described in section 80-401.01 who was
8 discharged or otherwise separated with a characterization of
9 honorable or general (under honorable conditions), who is drawing
10 compensation from the United States Department of Veterans Affairs
11 because of one hundred percent disability, and who is not eligible
12 for total exemption under sections 77-3526 to 77-3528 or the
13 unremarried widow or widower of a veteran described in this
14 subdivision (i);

15 (ii) An unremarried widow or widower of any veteran,
16 including a veteran other than a veteran described in section
17 80-401.01, who was discharged or otherwise separated with
18 a characterization of honorable or general (under honorable
19 conditions) and who died because of a service-connected disability;

20 (iii) An unremarried widow or widower of a serviceman
21 or servicewoman who died while on active duty during the periods
22 described in section 80-401.01; and

23 (iv) An unremarried widow or widower of a serviceman or
24 servicewoman, including a veteran other than a veteran described
25 in section 80-401.01, whose death while on active duty was

1 service-connected.

2 (c) The exemption described in subdivision (a) of
3 this subsection shall be based on the household income of a
4 claimant pursuant to subsections (2) through (4) of this section.
5 Application for exemption under this section shall include
6 certification of the status set forth in this section from the
7 United States Department of Veterans Affairs.

8 (2) For ~~2000,~~ 2011, for a married or closely related
9 claimant as described in subsection (1) of this section, the
10 percentage of the exempt amount for which the claimant shall be
11 eligible shall be the percentage in Column B which corresponds with
12 the claimant's household income in Column A in the table found in
13 this subsection.

14	Column A	Column B
15	Household Income	Percentage
16	In Dollars	Of Relief
17	0 through 24,700	100
18	24,701 through 25,900	85
19	25,901 through 27,100	70
20	27,101 through 28,300	55
21	28,301 through 29,500	40
22	29,501 through 30,700	25
23	30,701 and over	0
24	<u>0 through 37,000</u>	<u>100</u>
25	<u>37,001 through 38,500</u>	<u>85</u>

1	<u>38,501 through 40,100</u>	<u>70</u>
2	<u>40,101 through 41,600</u>	<u>55</u>
3	<u>41,601 through 43,200</u>	<u>40</u>
4	<u>43,201 through 44,700</u>	<u>25</u>
5	<u>44,701 and over</u>	<u>0</u>

6 (3) For ~~2000~~, 2011, for a single claimant as described in
7 subsection (1) of this section, the percentage of the exempt amount
8 for which the claimant shall be eligible shall be the percentage in
9 Column B which corresponds with the claimant's household income in
10 Column A in the table found in this subsection.

11	Column A	Column B
12	Household Income	Percentage
13	In Dollars	Of Relief
14	0 through 21,600	100
15	21,601 through 22,600	85
16	22,601 through 23,600	70
17	23,601 through 24,600	55
18	24,601 through 25,600	40
19	25,601 through 26,600	25
20	26,601 and over	0
21	<u>0 through 32,900</u>	<u>100</u>
22	<u>32,901 through 34,200</u>	<u>85</u>
23	<u>34,201 through 35,500</u>	<u>70</u>
24	<u>35,501 through 36,800</u>	<u>55</u>
25	<u>36,801 through 38,100</u>	<u>40</u>

1	<u>38,101 through 39,400</u>	<u>25</u>
2	<u>39,401 and over</u>	<u>0</u>

3 (4) For exemption applications filed in calendar year
4 ~~2001~~ 2012 and each year thereafter, the income eligibility amounts
5 in subsections (2) and (3) of this section shall be adjusted for
6 inflation by the method provided in section 151 of the Internal
7 Revenue Code. The income eligibility amounts shall be adjusted for
8 cumulative inflation since ~~2000~~ 2011. If any amount is not a
9 multiple of one hundred dollars, the amount shall be rounded to the
10 next lower multiple of one hundred dollars.

11 Sec. 4. Original sections 77-3507, 77-3508, and 77-3509,
12 Reissue Revised Statutes of Nebraska, are repealed.