

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIRST LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 94**

Introduced by Howard, 9.

Read first time January 8, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-3512 and 77-3516, Reissue Revised Statutes of  
3 Nebraska, and sections 77-3513 and 77-3514, Revised  
4 Statutes Cumulative Supplement, 2008; to change  
5 provisions relating to applications for homestead  
6 exemptions; to harmonize provisions; to repeal the  
7 original sections; and to declare an emergency.  
8 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-3512, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-3512 It shall be the duty of each owner who applies  
4 for the homestead exemption provided in sections 77-3507 to 77-3509  
5 to file an application therefor with the county assessor of the  
6 county in which the homestead is located after February 1 and on or  
7 before June 30 of each year. Failure to do so shall constitute a  
8 waiver of the exemption for that year, except that:

9           (1) The ~~the~~ county board of the county in which the  
10 homestead is located may, by majority vote, extend the deadline ~~for~~  
11 an applicant to on or before July 20, ~~of each year.~~ An extension  
12 shall not be granted to an applicant who received an extension in  
13 the immediately preceding year; ~~and.~~

14           (2) An owner may file a late application if he or she  
15 includes documentation of a medical condition which impaired the  
16 owner's ability to file the application in a timely manner.

17           Sec. 2. Section 77-3513, Revised Statutes Cumulative  
18 Supplement, 2008, is amended to read:

19           77-3513 (1) Except as required by section 77-3514, if  
20 an owner is granted a homestead exemption as provided in section  
21 77-3507 or 77-3509 or subdivision (1)(b)(ii) or (iii) of section  
22 77-3508, no reapplication need be filed for succeeding years, in  
23 which case the county assessor and Tax Commissioner shall determine  
24 whether the claimant qualifies for the homestead exemption in  
25 such succeeding years as otherwise provided in sections 77-3501 to

1 77-3529 as though a claim were made.

2 (2) It shall be the duty of each claimant who wants the  
3 homestead exemption provided in subdivision (1)(b)(i) of section  
4 77-3508 to file an application therefor with the county assessor on  
5 or before June 30 of each year. Failure to do so shall constitute a  
6 waiver of the exemption for such year, except that:

7 (1) The ~~the~~ county board of the county in which the  
8 homestead is located may, by majority vote, extend the deadline for  
9 an applicant to on or before July 20, of each year. An extension  
10 shall not be granted to an applicant who received an extension in  
11 the immediately preceding year; and.

12 (b) A claimant may file a late application if he or she  
13 includes documentation of a medical condition which impaired the  
14 claimant's ability to file the application in a timely manner.

15 The county assessor shall mail a notice on or before  
16 April 1 to claimants who are the owners of a homestead which  
17 was granted an exemption under subdivision (1)(b)(i) of section  
18 77-3508 in the preceding year unless the claimant has already filed  
19 the application for the current year or the county assessor has  
20 reason to believe there has been a change of circumstances so that  
21 the claimant no longer qualifies. The notice shall include the  
22 claimant's name, the application deadlines for the current year, a  
23 list of documents that must be filed with the application, and the  
24 county assessor's office address and telephone number.

25 Sec. 3. Section 77-3514, Revised Statutes Cumulative

1 Supplement, 2008, is amended to read:

2           77-3514 A claimant who is the owner of a homestead which  
3 has been granted an exemption under sections 77-3507 to 77-3509,  
4 except subdivision (1)(b)(i) of section 77-3508, shall certify to  
5 the county assessor on or before June 30 of each year that a  
6 change in the homestead exemption status has occurred or that  
7 no change in the homestead exemption status has occurred. The  
8 county board of the county in which the homestead is located  
9 may, by majority vote, extend the deadline for certification by  
10 a claimant to on or before July 20, of each year. An extension  
11 shall not be granted to an applicant who received an extension in  
12 the immediately preceding year. In addition, a claimant may make  
13 such certification late if he or she includes documentation of a  
14 medical condition which impaired the claimant's ability to certify  
15 in a timely manner. The county assessor shall mail a notice on or  
16 before April 1 to claimants who are the owners of a homestead which  
17 has been granted an exemption under sections 77-3507 to 77-3509,  
18 except subdivision (1)(b)(i) of section 77-3508, in the preceding  
19 year unless the claimant has already filed the certification for  
20 the current year or the county assessor has reason to believe  
21 there has been a change of circumstances so that the claimant  
22 no longer qualifies. The notice shall include the claimant's  
23 name, the certification deadlines for the current year, a list  
24 of documents that must be filed with the certification, and  
25 the county assessor's office address and telephone number. For

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

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

9           Sec. 4. Section 77-3516, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11           77-3516 The county assessor shall examine each  
12 application for homestead exemption filed with him or her for  
13 an exemption pursuant to sections 77-3507 to 77-3509 and shall  
14 determine, except for the income requirements, whether or not such  
15 application should be approved or rejected. If the application is  
16 approved, the county assessor shall mark the same approved and  
17 sign the application. In case he or she finds that the exemption  
18 should not be allowed by reason of not being in conformity to law,  
19 the county assessor shall mark the application rejected and state  
20 thereon the reason for such rejection and sign the application.  
21 In any case when the county assessor rejects an application for  
22 exemption, he or she shall notify the applicant of such action by  
23 mailing written notice to the applicant at the address shown in  
24 the application, which notice shall be mailed not later than July  
25 31 of each year, except that in cases of a change in ownership or

1 occupancy from January 1 through August 15 or a late application  
2 authorized by the county board or permitted because of a medical  
3 condition which impaired the applicant's ability to file in a  
4 timely manner, the notice shall be sent within a reasonable time.  
5 The notice shall be on forms prescribed by the Tax Commissioner.

6           Sec. 5. Original sections 77-3512 and 77-3516, Reissue  
7 Revised Statutes of Nebraska, and sections 77-3513 and 77-3514,  
8 Revised Statutes Cumulative Supplement, 2008, are repealed.

9           Sec. 6. Since an emergency exists, this act takes effect  
10 when passed and approved according to law.