



One Hundred First Legislature - First Session - 2009
Introducer's Statement of Intent
LB 94

Chairperson: Abbie Cornett
Committee: Revenue
Date of Hearing: January 29, 2009

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

The purpose of LB 94 is to provide a medical exception to the deadlines for applications for homestead exemption. This bill is an effort to ensure that a serious medical disruption does not keep a deserving homestead applicant from receiving the exemption.

Current statute provides that it "shall be the duty" of each homeowner seeking the homestead exemption to file his or her application on or before June 30. County Boards of Equalization do have the authority to extend that deadline to July 20 at their discretion.

LB 94 would enable a homestead application to be filed after the statutory deadline in the event that the applicant suffers from a medical condition that impairs the applicant's ability to file the application in a timely manner.

Under this section an applicant who has a medical condition that impaired his or her ability to file within the time deadlines provided by current law, would still be allowed to file an application and have it accepted.

Principal Introducer: _____
Senator Gwen Howard