

E AND R AMENDMENTS TO LB 986

Introduced by Murante, 49, Chairman Enrollment and Review

1 1. Strike the original sections and all amendments
2 thereto and insert the following new sections:

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

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

12 (2) For ~~2000~~, 2014, for a qualified married or closely
13 related claimant, the percentage of the exempt amount for which
14 the claimant shall be eligible shall be the percentage in Column B
15 which corresponds with the claimant's household income in Column A
16 in the table found in this subsection.

| 17 | Column A | Column B |
|----|-----------------------------|------------|
| 18 | Household Income | Percentage |
| 19 | In Dollars | Of Relief |
| 20 | 0 through 22,500 | 100 |
| 21 | 22,501 through 23,700 | 85 |
| 22 | 23,701 through 24,900 | 70 |
| 23 | 24,901 through 26,100 | 55 |

| | | |
|---|----------------------------------|----|
| 1 | 26,101 through 27,300 | 40 |
| 2 | 27,301 through 28,500 | 25 |
| 3 | 28,501 and over | 0 |

| 4 | <u>Column A</u> | <u>Column B</u> |
|----|------------------------------|-------------------|
| 5 | <u>Household Income</u> | <u>Percentage</u> |
| 6 | <u>In Dollars</u> | <u>Of Relief</u> |
| 7 | <u>0 through 31,600</u> | <u>100</u> |
| 8 | <u>31,601 through 33,300</u> | <u>90</u> |
| 9 | <u>33,301 through 35,000</u> | <u>80</u> |
| 10 | <u>35,001 through 36,700</u> | <u>70</u> |
| 11 | <u>36,701 through 38,400</u> | <u>60</u> |
| 12 | <u>38,401 through 40,100</u> | <u>50</u> |
| 13 | <u>40,101 through 41,800</u> | <u>40</u> |
| 14 | <u>41,801 through 43,500</u> | <u>30</u> |
| 15 | <u>43,501 through 45,200</u> | <u>20</u> |
| 16 | <u>45,201 through 46,900</u> | <u>10</u> |
| 17 | <u>46,901 and over</u> | <u>0</u> |

18 (3) For ~~2000~~, 2014, for a qualified single claimant, the
19 percentage of the exempt amount for which the claimant shall be
20 eligible shall be the percentage in Column B which corresponds with
21 the claimant's household income in Column A in the table found in
22 this subsection.

| 23 | <u>Column A</u> | <u>Column B</u> |
|----|------------------------------|-------------------|
| 24 | <u>Household Income</u> | <u>Percentage</u> |
| 25 | <u>In Dollars</u> | <u>Of Relief</u> |
| 26 | <u>0 through 19,200</u> | <u>100</u> |
| 27 | <u>19,201 through 20,200</u> | <u>85</u> |

| | | |
|---|----------------------------------|----|
| 1 | 20,201 through 21,200 | 70 |
| 2 | 21,201 through 22,200 | 55 |
| 3 | 22,201 through 23,200 | 40 |
| 4 | 23,201 through 24,200 | 25 |
| 5 | 24,201 and over | 0 |

| | | |
|----|------------------------------|-------------------|
| 6 | <u>Column A</u> | <u>Column B</u> |
| 7 | <u>Household Income</u> | <u>Percentage</u> |
| 8 | <u>In Dollars</u> | <u>Of Relief</u> |
| 9 | <u>0 through 26,900</u> | <u>100</u> |
| 10 | <u>26,901 through 28,300</u> | <u>90</u> |
| 11 | <u>28,301 through 29,700</u> | <u>80</u> |
| 12 | <u>29,701 through 31,100</u> | <u>70</u> |
| 13 | <u>31,101 through 32,500</u> | <u>60</u> |
| 14 | <u>32,501 through 33,900</u> | <u>50</u> |
| 15 | <u>33,901 through 35,300</u> | <u>40</u> |
| 16 | <u>35,301 through 36,700</u> | <u>30</u> |
| 17 | <u>36,701 through 38,100</u> | <u>20</u> |
| 18 | <u>38,101 through 39,500</u> | <u>10</u> |
| 19 | <u>39,501 and over</u> | <u>0</u> |

20 (4) For exemption applications filed in calendar year
21 ~~2001~~ 2015 and each year thereafter, the income eligibility amounts
22 in subsections (2) and (3) of this section shall be adjusted for
23 inflation by the method provided in section 151 of the Internal
24 Revenue Code. The income eligibility amounts shall be adjusted for
25 cumulative inflation since ~~2000-~~ 2014. If any amount is not a
26 multiple of one hundred dollars, the amount shall be rounded to the
27 next lower multiple of one hundred dollars.

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

3 77-3508 (1)(a) 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 any homestead described
6 in subdivision (b) of this subsection, a percentage of the exempt
7 amount as limited by section 77-3506.03. The exemption shall be
8 based on the household income of a claimant pursuant to subsections
9 (2) through (4) of this section.

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

12 (i) Veterans as defined in section 80-401.01 who were
13 discharged or otherwise separated with a characterization of
14 honorable or general (under honorable conditions) and who are
15 totally disabled by a non-service-connected accident or illness;

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

19 (iii) Individuals who have undergone amputation of both
20 arms above the elbow or who have a permanent partial disability of
21 both arms in excess of seventy-five percent; ~~and-~~

22 (iv) Beginning January 1, 2015, individuals who have a
23 developmental disability as defined in section 83-1205.

24 (c) Application for the exemption described in
25 subdivision (a) of this subsection shall include certification from
26 a qualified medical physician, physician assistant, or advanced
27 practice registered nurse for subdivisions (b)(i) through (b)(iii)

1 of this subsection, ~~or~~ certification from the United States
2 Department of Veterans Affairs affirming that the homeowner is
3 totally disabled due to non-service-connected accident or illness
4 for subdivision (b) (i) of this subsection, or certification from
5 the Department of Health and Human Services for subdivision (b) (iv)
6 of this subsection. Such certification from a qualified medical
7 physician, physician assistant, or advanced practice registered
8 nurse or from the Department of Health and Human Services shall be
9 made on forms prescribed by the Department of Revenue.

10 (2) For ~~2000,~~ 2014, for a married or closely related
11 claimant as described in subsection (1) of this section, the
12 percentage of the exempt amount for which the claimant shall be
13 eligible shall be the percentage in Column B which corresponds with
14 the claimant's household income in Column A in the table found in
15 this subsection.

| 16 | Column A | Column B |
|----|----------------------------------|------------|
| 17 | Household Income | Percentage |
| 18 | In Dollars | Of Relief |
| 19 | 0 through 24,700 | 100 |
| 20 | 24,701 through 25,900 | 85 |
| 21 | 25,901 through 27,100 | 70 |
| 22 | 27,101 through 28,300 | 55 |
| 23 | 28,301 through 29,500 | 40 |
| 24 | 29,501 through 30,700 | 25 |
| 25 | 30,701 and over | 0 |

| 26 | <u>Column A</u> | <u>Column B</u> |
|----|-------------------------|-------------------|
| 27 | <u>Household Income</u> | <u>Percentage</u> |

| | <u>In Dollars</u> | <u>Of Relief</u> |
|----|------------------------------|------------------|
| 1 | | |
| 2 | <u>0 through 34,700</u> | <u>100</u> |
| 3 | <u>34,701 through 36,400</u> | <u>90</u> |
| 4 | <u>36,401 through 38,100</u> | <u>80</u> |
| 5 | <u>38,101 through 39,800</u> | <u>70</u> |
| 6 | <u>39,801 through 41,500</u> | <u>60</u> |
| 7 | <u>41,501 through 43,200</u> | <u>50</u> |
| 8 | <u>43,201 through 44,900</u> | <u>40</u> |
| 9 | <u>44,901 through 46,600</u> | <u>30</u> |
| 10 | <u>46,601 through 48,300</u> | <u>20</u> |
| 11 | <u>48,301 through 50,000</u> | <u>10</u> |
| 12 | <u>50,001 and over</u> | <u>0</u> |

13 (3) For ~~2000~~, 2014, for a single claimant as described in
14 subsection (1) of this section, the percentage of the exempt amount
15 for which the claimant shall be eligible shall be the percentage in
16 Column B which corresponds with the claimant's household income in
17 Column A in the table found in this subsection.

| | <u>Column A</u> | <u>Column B</u> |
|----|------------------------------|-------------------|
| | <u>Household Income</u> | <u>Percentage</u> |
| | <u>In Dollars</u> | <u>Of Relief</u> |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | <u>0 through 21,600</u> | <u>100</u> |
| 22 | <u>21,601 through 22,600</u> | <u>85</u> |
| 23 | <u>22,601 through 23,600</u> | <u>70</u> |
| 24 | <u>23,601 through 24,600</u> | <u>55</u> |
| 25 | <u>24,601 through 25,600</u> | <u>40</u> |
| 26 | <u>25,601 through 26,600</u> | <u>25</u> |
| 27 | <u>26,601 and over</u> | <u>0</u> |

| | <u>Column A</u> | <u>Column B</u> |
|----|------------------------------|-------------------|
| | <u>Household Income</u> | <u>Percentage</u> |
| | <u>In Dollars</u> | <u>Of Relief</u> |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | <u>0 through 30,300</u> | <u>100</u> |
| 5 | <u>30,301 through 31,700</u> | <u>90</u> |
| 6 | <u>31,701 through 33,100</u> | <u>80</u> |
| 7 | <u>33,101 through 34,500</u> | <u>70</u> |
| 8 | <u>34,501 through 35,900</u> | <u>60</u> |
| 9 | <u>35,901 through 37,300</u> | <u>50</u> |
| 10 | <u>37,301 through 38,700</u> | <u>40</u> |
| 11 | <u>38,701 through 40,100</u> | <u>30</u> |
| 12 | <u>40,101 through 41,500</u> | <u>20</u> |
| 13 | <u>41,501 through 42,900</u> | <u>10</u> |
| 14 | <u>42,901 and over</u> | <u>0</u> |

15 (4) For exemption applications filed in calendar year
16 ~~2001~~ 2015 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-~~ 2014. 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
26 assessed for taxation the same as other property, except that
27 there shall be exempt from taxation, on any homestead described

1 in subdivision (b) of this subsection, a percentage of the exempt
2 amount as limited by section 77-3506.03.

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

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

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

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

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

25 (c) The exemption described in subdivision (a) of
26 this subsection shall be based on the household income of a
27 claimant pursuant to subsections (2) through (4) of this section.

1 Application for exemption under this section shall include
2 certification of the status set forth in this section from the
3 United States Department of Veterans Affairs.

4 (2) For ~~2000~~, 2014, for a married or closely related
5 claimant as described in subsection (1) of this section, the
6 percentage of the exempt amount for which the claimant shall be
7 eligible shall be the percentage in Column B which corresponds with
8 the claimant's household income in Column A in the table found in
9 this subsection.

| 10 | <u>Column A</u> | <u>Column B</u> |
|----|---|-------------------|
| 11 | <u>Household Income</u> | <u>Percentage</u> |
| 12 | <u>In Dollars</u> | <u>Of Relief</u> |
| 13 | 0 through 24,700 | 100 |
| 14 | 24,701 through 25,900 | 85 |
| 15 | 25,901 through 27,100 | 70 |
| 16 | 27,101 through 28,300 | 55 |
| 17 | 28,301 through 29,500 | 40 |
| 18 | 29,501 through 30,700 | 25 |
| 19 | 30,701 and over | 0 |

| 20 | <u>Column A</u> | <u>Column B</u> |
|----|-------------------------------------|-------------------|
| 21 | <u>Household Income</u> | <u>Percentage</u> |
| 22 | <u>In Dollars</u> | <u>Of Relief</u> |
| 23 | <u>0</u> through <u>34,700</u> | <u>100</u> |
| 24 | <u>34,701</u> through <u>36,400</u> | <u>90</u> |
| 25 | <u>36,401</u> through <u>38,100</u> | <u>80</u> |
| 26 | <u>38,101</u> through <u>39,800</u> | <u>70</u> |
| 27 | <u>39,801</u> through <u>41,500</u> | <u>60</u> |

| | | |
|---|------------------------------|-----------|
| 1 | <u>41,501 through 43,200</u> | <u>50</u> |
| 2 | <u>43,201 through 44,900</u> | <u>40</u> |
| 3 | <u>44,901 through 46,600</u> | <u>30</u> |
| 4 | <u>46,601 through 48,300</u> | <u>20</u> |
| 5 | <u>48,301 through 50,000</u> | <u>10</u> |
| 6 | <u>50,001 and over</u> | <u>0</u> |

7 (3) For ~~2000~~, 2014, for a single claimant as described in
8 subsection (1) of this section, the percentage of the exempt amount
9 for which the claimant shall be eligible shall be the percentage in
10 Column B which corresponds with the claimant's household income in
11 Column A in the table found in this subsection.

| 12 | <u>Column A</u> | <u>Column B</u> |
|----|------------------------------|-------------------|
| 13 | <u>Household Income</u> | <u>Percentage</u> |
| 14 | <u>In Dollars</u> | <u>Of Relief</u> |
| 15 | <u>0 through 21,600</u> | <u>100</u> |
| 16 | <u>21,601 through 22,600</u> | <u>85</u> |
| 17 | <u>22,601 through 23,600</u> | <u>70</u> |
| 18 | <u>23,601 through 24,600</u> | <u>55</u> |
| 19 | <u>24,601 through 25,600</u> | <u>40</u> |
| 20 | <u>25,601 through 26,600</u> | <u>25</u> |
| 21 | <u>26,601 and over</u> | <u>0</u> |

| 22 | <u>Column A</u> | <u>Column B</u> |
|----|------------------------------|-------------------|
| 23 | <u>Household Income</u> | <u>Percentage</u> |
| 24 | <u>In Dollars</u> | <u>Of Relief</u> |
| 25 | <u>0 through 30,300</u> | <u>100</u> |
| 26 | <u>30,301 through 31,700</u> | <u>90</u> |
| 27 | <u>31,701 through 33,100</u> | <u>80</u> |

| | | |
|---|------------------------------|-----------|
| 1 | <u>33,101 through 34,500</u> | <u>70</u> |
| 2 | <u>34,501 through 35,900</u> | <u>60</u> |
| 3 | <u>35,901 through 37,300</u> | <u>50</u> |
| 4 | <u>37,301 through 38,700</u> | <u>40</u> |
| 5 | <u>38,701 through 40,100</u> | <u>30</u> |
| 6 | <u>40,101 through 41,500</u> | <u>20</u> |
| 7 | <u>41,501 through 42,900</u> | <u>10</u> |
| 8 | <u>42,901 and over</u> | <u>0</u> |

9 (4) For exemption applications filed in calendar year
10 ~~2001~~ 2015 and each year thereafter, the income eligibility amounts
11 in subsections (2) and (3) of this section shall be adjusted for
12 inflation by the method provided in section 151 of the Internal
13 Revenue Code. The income eligibility amounts shall be adjusted for
14 cumulative inflation since ~~2000-~~ 2014. If any amount is not a
15 multiple of one hundred dollars, the amount shall be rounded to the
16 next lower multiple of one hundred dollars.

17 Sec. 4. Section 77-3513, Reissue Revised Statutes of
18 Nebraska, 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), or (iv)~~
22 of section 77-3508, no reapplication need be filed for succeeding
23 years, in which case the county assessor and Tax Commissioner
24 shall determine whether the claimant qualifies for the homestead
25 exemption in such succeeding years as otherwise provided in
26 sections 77-3501 to 77-3529 as though a claim were made.

27 (2) It shall be the duty of each claimant who wants the

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

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

10 (b) A claimant may file a late application pursuant
11 to section 77-3514.01 if he or she includes documentation of a
12 medical condition which impaired the claimant's ability to file the
13 application in a timely manner.

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

24 Sec. 5. Original sections 77-3507, 77-3508, 77-3509, and
25 77-3513, Reissue Revised Statutes of Nebraska, are repealed.

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

1 2. On page 1, line 2, strike "and 77-3509" and insert
2 "77-3509, and 77-3513"; and in line 4 after the first semicolon
3 insert "to harmonize provisions;".