

LEGISLATURE OF NEBRASKA
ONE HUNDRED THIRD LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 110

Introduced by McGill, 26.

Read first time January 10, 2013

Committee: Revenue

A BILL

1 FOR AN ACT relating to homestead exemptions; to amend sections
2 77-3502, 77-3509.01, 77-3509.02, 77-3514, 77-3516, and
3 77-3526, Reissue Revised Statutes of Nebraska; to change
4 the eligibility date for homestead exemption
5 determination; to harmonize provisions; and to repeal the
6 original sections.

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

1 Section 1. Section 77-3502, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-3502 Homestead shall mean either (1) a residence or
4 mobile home, and the land surrounding it, not exceeding one acre, in
5 this state actually occupied as such by a natural person who is the
6 owner of record thereof ~~from on January 1, through August 15 in each~~
7 ~~year,~~ (2) a residence or mobile home located on land leased by the
8 owner of the residence or mobile home, which is located within this
9 state, and is actually occupied by the person who is the owner of
10 record ~~from on January 1, through August 15 in each year,~~ or so
11 occupied by the surviving spouse and minor children, if any, of such
12 owner of record during the year of the owner's death, or so much
13 thereof as shall be so occupied, or (3) a residential unit in a
14 dwelling complex, the record title owner of which is a not-for-profit
15 corporation, when the purchase for fair market value of a life
16 tenancy in a taxable unit of the dwelling complex entitles the
17 purchaser to exclusive occupancy of that unit for life, actually
18 occupied by a natural person who has a life tenancy therein ~~from on~~
19 ~~January 1, through August 15 in each year.~~ For purposes of this
20 section, mobile home shall include every transportable or relocatable
21 device of any description without motive power and designed for
22 living quarters, whether or not permanently attached to real estate,
23 but shall not include a cabin trailer registered for operation upon
24 the highways of this state.

25 Sec. 2. Section 77-3509.01, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 77-3509.01 The owner of a homestead which has been
3 granted an exemption provided in sections 77-3507 to 77-3509, who
4 becomes the owner of another homestead ~~prior to August 15~~ during the
5 year for which the exemption was granted, may file an application
6 with the county assessor of the county where the new homestead is
7 located, ~~on or before August 15 of such year,~~ for a transfer of the
8 exemption to the new homestead. The county assessor shall examine
9 each application and determine whether or not the new homestead,
10 except for the January 1 ~~through August 15~~ ownership and occupancy
11 requirement and the income requirements, is eligible for exemption
12 under sections 77-3507 to 77-3509. If the application is approved by
13 the county assessor, he or she shall make a deduction upon the
14 assessment rolls using the same criteria as previously applied to the
15 original homestead. The county assessor may allow the application for
16 transfer to also be considered an application for a homestead
17 exemption for the subsequent year.

18 Sec. 3. Section 77-3509.02, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 77-3509.02 If the owner of any homestead granted an
21 exemption under sections 77-3507 to 77-3509 becomes the owner of
22 another homestead ~~on or before August 15 of any year~~ pursuant to
23 section 77-3509.01 and makes the application for transfer of the
24 homestead exemption and such application is approved, the exemption
25 shall be disallowed for such year as applied to the original

1 homestead if the exemption was granted based on the status of such
2 owner. If the transfer involves property in more than one county, the
3 county assessor of the county where the new homestead is located
4 shall notify the other county assessor and the Department of Revenue
5 of the application for transfer within ten days after receipt of the
6 application.

7 Sec. 4. Section 77-3514, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 77-3514 A claimant who is the owner of a homestead which
10 has been granted an exemption under sections 77-3507 to 77-3509,
11 except subdivision (1)(b)(i) of section 77-3508, shall certify to the
12 county assessor on or before June 30 of each year that a change in
13 the homestead exemption status has occurred or that no change in the
14 homestead exemption status has occurred. The county board of the
15 county in which the homestead is located may, by majority vote,
16 extend the deadline for certification by a claimant to on or before
17 July 20. An extension shall not be granted to an applicant who
18 received an extension in the immediately preceding year. In addition,
19 a claimant may make such certification late pursuant to section
20 77-3514.01 if he or she includes documentation of a medical condition
21 which impaired the claimant's ability to certify in a timely manner.
22 The county assessor shall mail a notice on or before April 1 to
23 claimants who are the owners of a homestead which has been granted an
24 exemption under sections 77-3507 to 77-3509, except subdivision (1)
25 (b)(i) of section 77-3508, in the preceding year unless the claimant

1 has already filed the certification for the current year or the
2 county assessor has reason to believe there has been a change of
3 circumstances so that the claimant no longer qualifies. The notice
4 shall include the claimant's name, the certification deadlines for
5 the current year, a list of documents that must be filed with the
6 certification, and the county assessor's office address and telephone
7 number. For purposes of this section, change in the homestead
8 exemption status shall include any change in the name of the owner,
9 ownership, residence, occupancy, marital status, veteran status, or
10 rating by the United States Department of Veterans Affairs or any
11 other change that would affect the qualification for or type of
12 exemption granted, except income checked by the Tax Commissioner
13 under section 77-3517. The certificate shall require the attachment
14 of an income statement as prescribed by the Tax Commissioner fully
15 accounting for all household income. The certification and the
16 information contained on any attachments to the certification shall
17 be confidential and available to tax officials only. In addition, a
18 claimant who is the owner of a homestead which has been granted an
19 exemption under sections 77-3507 to 77-3509 may notify the county
20 assessor ~~by August 15 of each year~~ of any change in the homestead
21 exemption status occurring in the preceding portion of the calendar
22 year as a result of a transfer of the homestead exemption pursuant to
23 sections 77-3509.01 and 77-3509.02. If by his or her failure to give
24 such notice any property owner permits the allowance of the homestead
25 exemption for any year, or in the year of application in the case of

1 transfers pursuant to sections 77-3509.01 and 77-3509.02, after the
2 homestead exemption status of such property has changed, an amount
3 equal to the amount of the taxes lawfully due but not paid by reason
4 of such unlawful and improper allowance of homestead exemption,
5 together with penalty and interest on such total sum as provided by
6 statute on delinquent ad valorem taxes, shall be due and shall upon
7 entry of the amount thereof on the books of the county treasurer be a
8 lien on such property while unpaid. Such lien may be enforced in the
9 manner provided for liens for other delinquent taxes. Any person who
10 has permitted the improper and unlawful allowance of such homestead
11 exemption on his or her property shall, as an additional penalty,
12 also forfeit his or her right to a homestead exemption on any
13 property in this state for the two succeeding years.

14 Sec. 5. Section 77-3516, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 77-3516 The county assessor shall examine each
17 application for homestead exemption filed with him or her for an
18 exemption pursuant to sections 77-3507 to 77-3509 and shall
19 determine, except for the income requirements, whether or not such
20 application should be approved or rejected. If the application is
21 approved, the county assessor shall mark the same approved and sign
22 the application. In case he or she finds that the exemption should
23 not be allowed by reason of not being in conformity to law, the
24 county assessor shall mark the application rejected and state thereon
25 the reason for such rejection and sign the application. In any case

1 when the county assessor rejects an application for exemption, he or
2 she shall notify the applicant of such action by mailing written
3 notice to the applicant at the address shown in the application,
4 which notice shall be mailed not later than July 31 of each year,
5 except that in cases of a change in ownership or occupancy ~~from~~
6 ~~January 1 through August 15~~ or a late application authorized by the
7 county board or permitted because of a medical condition which
8 impaired the applicant's ability to file in a timely manner, the
9 notice shall be sent within a reasonable time. The notice shall be on
10 forms prescribed by the Tax Commissioner.

11 Sec. 6. Section 77-3526, Reissue Revised Statutes of
12 Nebraska, is amended to read:

13 77-3526 As used in sections 77-3526 to 77-3528:

14 (1) Paraplegic shall mean a veteran who is paralyzed in
15 both legs such as to preclude locomotion without the aid of braces,
16 crutches, canes, or wheelchair;

17 (2) Multiple amputee shall mean a veteran who has
18 undergone amputation of (a) either both lower extremities or one
19 lower extremity and one upper extremity, such as to preclude
20 locomotion without the aid of braces, crutches, canes, wheelchair, or
21 artificial limbs, or (b) both upper extremities;

22 (3) Home shall mean one housing unit and necessary land
23 therefor not to exceed one acre occupied by the veteran or his or her
24 unmarried surviving spouse when the veteran or surviving spouse is
25 the owner of record ~~from~~ on January 1; ~~through August 15~~ in each

1 ~~year;~~ and

2 (4) Substantially contributed by the United States
3 Department of Veterans Affairs shall mean any amount received by a
4 veteran from the department under Public Law 85-857 adopted September
5 2, 1958, as amended and in effect on January 1, 1979.

6 Sec. 7. Original sections 77-3502, 77-3509.01,
7 77-3509.02, 77-3514, 77-3516, and 77-3526, Reissue Revised Statutes
8 of Nebraska, are repealed.