

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 841

Introduced by Crawford, 45; Blood, 3; Walz, 15.

Read first time January 08, 2020

Committee: Revenue

- 1 A BILL FOR AN ACT relating to homestead exemptions; to amend sections
- 2 77-3506 and 77-3508, Revised Statutes Supplement, 2019; to change
- 3 provisions relating to certain certifications; and to repeal the
- 4 original sections.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3506, Revised Statutes Supplement, 2019, is
2 amended to read:

3 77-3506 (1) All homesteads in this state shall be assessed for
4 taxation the same as other property, except that there shall be exempt
5 from taxation, on any homestead described in subsection (2) of this
6 section, one hundred percent of the exempt amount.

7 (2) The exemption described in subsection (1) of this section shall
8 apply to homesteads of:

9 (a) A veteran who was discharged or otherwise separated with a
10 characterization of honorable or general (under honorable conditions),
11 who is drawing compensation from the United States Department of Veterans
12 Affairs because of one hundred percent service-connected disability, and
13 who is not eligible for total exemption under sections 77-3526 to
14 77-3528, an unremarried surviving spouse of such a veteran, or a
15 surviving spouse of such a veteran who remarries after attaining the age
16 of fifty-seven years;

17 (b) An unremarried surviving spouse of any veteran, including a
18 veteran other than a veteran described in section 80-401.01, who was
19 discharged or otherwise separated with a characterization of honorable or
20 general (under honorable conditions) and who died because of a service-
21 connected disability or a surviving spouse of such a veteran who
22 remarries after attaining the age of fifty-seven years;

23 (c) An unremarried surviving spouse of a serviceman or servicewoman,
24 including a veteran other than a veteran described in section 80-401.01,
25 whose death while on active duty was service-connected or a surviving
26 spouse of such a serviceman or servicewoman who remarries after attaining
27 the age of fifty-seven years; and

28 (d) An unremarried surviving spouse of a serviceman or servicewoman
29 who died while on active duty during the periods described in section
30 80-401.01 or a surviving spouse of such a serviceman or servicewoman who
31 remarries after attaining the age of fifty-seven years.

1 (3) Application for exemption under this section shall include
2 certification of the status set forth in subsection (2) of this section
3 from the United States Department of Veterans Affairs. Such certification
4 shall not be required in succeeding years if no change in status has
5 occurred, ~~except that the county assessor or the Tax Commissioner may~~
6 ~~request such certification to verify that no change in status has~~
7 ~~occurred.~~

8 Sec. 2. Section 77-3508, Revised Statutes Supplement, 2019, is
9 amended to read:

10 77-3508 (1)(a) All homesteads in this state shall be assessed for
11 taxation the same as other property, except that there shall be exempt
12 from taxation, on any homestead described in subdivision (b) of this
13 subsection, a percentage of the exempt amount as limited by section
14 77-3506.03. The exemption shall be based on the household income of a
15 claimant pursuant to subsections (2) through (4) of this section.

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

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

22 (ii) Individuals who have a permanent physical disability and have
23 lost all mobility so as to preclude locomotion without the use of a
24 mechanical aid or a prosthetic device as defined in section 77-2704.09;

25 (iii) Individuals who have undergone amputation of both arms above
26 the elbow or who have a permanent partial disability of both arms in
27 excess of seventy-five percent; and

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

30 (c) Application for the exemption described in subdivision (a) of
31 this subsection shall include certification from a qualified medical

1 physician, physician assistant, or advanced practice registered nurse for
 2 subdivisions (b)(i) through (b)(iii) of this subsection, certification
 3 from the United States Department of Veterans Affairs affirming that the
 4 homeowner is totally disabled due to non-service-connected accident or
 5 illness for subdivision (b)(i) of this subsection, or certification from
 6 the Department of Health and Human Services for subdivision (b)(iv) of
 7 this subsection. Such certification from a qualified medical physician,
 8 physician assistant, or advanced practice registered nurse or from the
 9 Department of Health and Human Services shall be made on forms prescribed
 10 by the Department of Revenue. If an individual described in subdivision
 11 (b)(i), (ii), (iii), or (iv) of this subsection is granted a homestead
 12 exemption pursuant to this section for any year, such individual shall
 13 not be required to submit the certification required under this
 14 subdivision in succeeding years if no change in medical condition has
 15 occurred, ~~except that the county assessor or the Tax Commissioner may~~
 16 ~~request such certification to verify that no change in medical condition~~
 17 ~~has occurred.~~

18 (2) For 2014, for a married or closely related claimant as described
 19 in 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 Column
 22 A in the table found in this subsection.

23	Column A	Column B
24	Household Income	Percentage
25	In Dollars	Of Relief
26	0 through 34,700	100
27	34,701 through 36,400	90
28	36,401 through 38,100	80
29	38,101 through 39,800	70
30	39,801 through 41,500	60
31	41,501 through 43,200	50

1	43,201 through 44,900	40
2	44,901 through 46,600	30
3	46,601 through 48,300	20
4	48,301 through 50,000	10
5	50,001 and over	0

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

11	Column A	Column B
12	Household Income	Percentage
13	In Dollars	Of Relief
14	0 through 30,300	100
15	30,301 through 31,700	90
16	31,701 through 33,100	80
17	33,101 through 34,500	70
18	34,501 through 35,900	60
19	35,901 through 37,300	50
20	37,301 through 38,700	40
21	38,701 through 40,100	30
22	40,101 through 41,500	20
23	41,501 through 42,900	10
24	42,901 and over	0

25 (4) For exemption applications filed in calendar years 2015 through
26 2017, the income eligibility amounts in subsections (2) and (3) of this
27 section shall be adjusted by the percentage determined pursuant to the
28 provisions of section 1(f) of the Internal Revenue Code of 1986, as it
29 existed prior to December 22, 2017. For exemption applications filed in
30 calendar year 2018 and each calendar year thereafter, the income

1 eligibility amounts in subsections (2) and (3) of this section shall be
2 adjusted by the percentage change in the Consumer Price Index for All
3 Urban Consumers published by the federal Bureau of Labor Statistics from
4 the twelve months ending on August 31, 2016, to the twelve months ending
5 on August 31 of the year preceding the applicable calendar year. The
6 income eligibility amounts shall be adjusted for cumulative inflation
7 since 2014. If any amount is not a multiple of one hundred dollars, the
8 amount shall be rounded to the next lower multiple of one hundred
9 dollars.

10 Sec. 3. Original sections 77-3506 and 77-3508, Revised Statutes
11 Supplement, 2019, are repealed.