

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 313**

FINAL READING

Introduced by Sanders, 45; Aguilar, 35; Albrecht, 17; Arch, 14; Blood, 3;  
Bostelman, 23; Clements, 2; Slama, 1; Day, 49.

Read first time January 12, 2021

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-3512, 77-3514.01, and 77-3517, Reissue Revised Statutes of  
3 Nebraska; to change provisions relating to late applications for  
4 homestead exemptions; to harmonize provisions; and to repeal the  
5 original sections.

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

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

3 77-3512 It shall be the duty of each owner who wants a homestead  
4 exemption under section 77-3506, 77-3507, or 77-3508 to file an  
5 application therefor with the county assessor of the county in which the  
6 homestead is located after February 1 and on or before June 30 of each  
7 year. Failure to do so shall constitute a waiver of the exemption for  
8 that year, except that:

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

13 (2) An owner may file a late application pursuant to section  
14 77-3514.01 if he or she includes documentation of a medical condition  
15 which impaired the owner's ability to file the application in a timely  
16 manner; and -

17 (3) An owner may file a late application pursuant to section  
18 77-3514.01 if he or she includes a copy of the death certificate of a  
19 spouse who died during the year for which the exemption is requested.

20 Sec. 2. Section 77-3514.01, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 77-3514.01 (1) A late application filed pursuant to section 77-3512  
23 because of a medical condition which impaired the claimant's ability to  
24 apply in a timely manner shall only be for the current tax year. The late  
25 application shall be filed with the county assessor on or before June 30  
26 of the year in which ~~the date on which the first half of~~ the real estate  
27 taxes levied on the property for the current year become delinquent.

28 (2) A late application filed pursuant to section 77-3512 because of  
29 the death of a spouse during the year for which the exemption is  
30 requested shall only be for the current tax year. The late application  
31 shall be filed with the county assessor on or before June 30 of the year

1 in which the real estate taxes levied on the property for the current  
2 year become delinquent.

3 (3) Applications filed under subsection (1) of this section ~~(2)~~ The  
4 ~~application~~ shall include certification of the medical condition  
5 affecting the filing from a physician, physician assistant, or advanced  
6 practice registered nurse. The medical certification shall be made on  
7 forms prescribed by the Tax Commissioner.

8 (4) Applications filed under subsection (2) of this section shall  
9 include a copy of the death certificate of the deceased spouse.

10 (5) ~~(3)~~ The county assessor shall approve or reject the late filing  
11 within thirty days of receipt of the late filing. If approved, the county  
12 assessor shall mark it approved and sign the application. In case he or  
13 she finds that the exemption should not be allowed by reason of not being  
14 in conformity to law, the county assessor shall mark the application as  
15 rejected and state the reason for rejection and sign the application. In  
16 any case when the county assessor rejects an exemption, he or she shall  
17 notify the applicant of such action by mailing written notice to the  
18 applicant at the address shown in the application. The notice shall be on  
19 forms prescribed by the Tax Commissioner. In any case when the county  
20 assessor rejects an exemption, such applicant may obtain a hearing before  
21 the county board of equalization in the manner described by section  
22 77-3519.

23 Sec. 3. Section 77-3517, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 77-3517 (1) On or before August 1 of each year, the county assessor  
26 shall forward the approved applications for homestead exemptions and a  
27 copy of the certification of disability status that have been examined  
28 pursuant to section 77-3516 to the Tax Commissioner. The Tax Commissioner  
29 shall determine if the applicant meets the income requirements and may  
30 also review any other application information he or she deems necessary  
31 in order to determine whether the application should be approved. The Tax

1 Commissioner shall, on or before November 1, certify his or her  
2 determinations to the county assessor. If the application is approved,  
3 the county assessor shall make the proper deduction on the assessment  
4 rolls. If the application is denied or approved in part, the Tax  
5 Commissioner shall notify the applicant of the denial or partial approval  
6 by mailing written notice to the applicant at the address shown on the  
7 application. The applicant may appeal the Tax Commissioner's denial or  
8 partial approval pursuant to section 77-3520. Late applications  
9 authorized under section 77-3512 by the county board shall be processed  
10 in a similar manner after approval by the county assessor. If the Tax  
11 Commissioner approves a late application after any of the real estate  
12 taxes in question become delinquent, such delinquency and any interest  
13 associated with the amount of the approved exemption shall be removed  
14 from the tax rolls of the county within thirty days after the county  
15 assessor receives notice from the Tax Commissioner of the approved  
16 exemption.

17 (2)(a) Upon his or her own action or upon a request by an applicant,  
18 a spouse, or an owner-occupant, the Tax Commissioner may review any  
19 information necessary to determine whether an application is in  
20 compliance with sections 77-3501 to 77-3529. Any action taken by the Tax  
21 Commissioner pursuant to this subsection shall be taken within three  
22 years after December 31 of the year in which the exemption was claimed.

23 (b) If after completion of the review the Tax Commissioner  
24 determines that an exemption should have been approved or increased, the  
25 Tax Commissioner shall notify the applicant, spouse, or owner-occupant  
26 and the county treasurer and assessor of his or her determination. The  
27 applicant, spouse, or owner-occupant shall receive a refund of the tax,  
28 if any, that was paid as a result of the exemption being denied, in whole  
29 or in part. The county treasurer shall make the refund and shall amend  
30 the county's claim for reimbursement from the state.

31 (c) If after completion of the review the Tax Commissioner

1 determines that an exemption should have been denied or reduced, the Tax  
2 Commissioner shall notify the applicant, spouse, or owner-occupant of  
3 such denial or reduction. The applicant, the spouse, and any owner-  
4 occupant may appeal the Tax Commissioner's denial or reduction pursuant  
5 to section 77-3520. Upon the expiration of the appeal period in section  
6 77-3520, the Tax Commissioner shall notify the county assessor of the  
7 denial or reduction and the county assessor shall remove or reduce the  
8 exemption from the tax rolls of the county. Upon notification by the Tax  
9 Commissioner to the county assessor, the amount of tax due as a result of  
10 the action of the Tax Commissioner shall become a lien on the homestead  
11 until paid. Upon attachment of the lien, the county treasurer shall  
12 refund to the Tax Commissioner the amount of tax equal to the denied or  
13 reduced exemption for deposit into the General Fund. No lien shall be  
14 created if a change in ownership of the homestead or death of the  
15 applicant, the spouse, and all other owner-occupants has occurred prior  
16 to the Tax Commissioner's notice to the county assessor. Beginning thirty  
17 days after the county assessor receives approval from the county board to  
18 remove or reduce the exemption from the tax rolls of the county, interest  
19 at the rate specified in section 45-104.01, as such rate may from time to  
20 time be adjusted by the Legislature, shall begin to accrue on the amount  
21 of tax due.

22       Sec. 4. Original sections 77-3512, 77-3514.01, and 77-3517, Reissue  
23 Revised Statutes of Nebraska, are repealed.