

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 313

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

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 and 77-3514.01, Reissue Revised Statutes of Nebraska; to
- 3 change provisions relating to late applications for homestead
- 4 exemptions; to harmonize provisions; and to repeal the original
- 5 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 the date
26 on which the first half of the real estate taxes levied on the property
27 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. If the approval
13 occurs after the date on which the first half of the real estate taxes
14 levied on the property for the current year become delinquent, such
15 delinquency and any interest shall be removed from the tax roll. The
16 approved application and a copy of the supporting documentation as
17 described in this section shall be forwarded to the Tax Commissioner and
18 the process described in section 77-3517 shall be followed. If the county
19 assessor ~~In case he or she~~ finds that the exemption should not be allowed
20 by reason of not being in conformity to law, the county assessor shall
21 mark the application as rejected and state the reason for rejection and
22 sign the application. Any delinquency or interest accrued prior to the
23 application date shall, in the case of a rejection, remain on the tax
24 roll. In any case when the county assessor rejects an exemption, he or
25 she shall notify the applicant of such action by mailing written notice
26 to the applicant at the address shown in the application. The notice
27 shall be on forms prescribed by the Tax Commissioner. In any case when
28 the county assessor rejects an exemption, such applicant may obtain a
29 hearing before the county board of equalization in the manner described
30 by section 77-3519.

31 Sec. 3. Original sections 77-3512 and 77-3514.01, Reissue Revised

1 Statutes of Nebraska, are repealed.