

## LEGISLATIVE BILL 919

Approved by the Governor March 13, 1990

Introduced by Wehrbein, 2

AN ACT relating to property tax exemptions; to amend section 77-202.03, Revised Statutes Supplement, 1989; to eliminate an affidavit requirement for real property used for cemetery purposes; to authorize renewal of the exemption for such property without reapplication; and to repeal the original section.

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

Section 1. That section 77-202.03, Revised Statutes Supplement, 1989, be amended to read as follows:

77-202.03. (1)(a) A properly granted exemption of real or tangible personal property, except motor vehicles and real property used for cemetery purposes, provided for in subdivisions (1)(b) and (1)(c) of section 77-202 shall continue for a period of four years if the affidavit required by subsection (2) of this section is filed when due. The four-year period shall begin with years evenly divisible by four.

(b) A properly granted exemption of real property used for cemetery purposes provided for in subdivision (1)(c) of section 77-202 shall continue for a period of ten years. At the end of each ten-year period, the county board may renew the exemption for another ten years without reapplication, if the affidavit required by subsection (2) of this section is filed when due. This subdivision shall apply to applications granted after August 25, 1989.

(2) In each intervening year occurring between application years, the organization or society which filed the granted exemption application for the real or tangible personal property, except motor vehicles and real property used for cemetery purposes, shall file an affidavit with the county assessor before January 1, on forms prescribed by the Tax Commissioner, certifying that the ownership and use of the exempted property has not changed during the year.

(3) Prior to January 1 of any application year, a new application shall be filed with the county assessor as provided in section 77-202.01.

(4) If any organization or society seeks a tax exemption for any real or tangible personal property, except motor vehicles, acquired after January 1 of any year or converted to exempt use after January 1 of any year, the organization or society shall make application for exemption on or before August 15 of that year as provided in section 77-202.01. The procedure for reviewing the application shall be as in sections 77-202.01 to 77-202.07, except that the exempt use shall be determined as of the date of application. The exemption shall continue for the same period and under the same conditions as if it had been granted on an application which had been filed in accordance with subsections (1) and (2) of this section and section 77-202.01.

(5) In any year, the county assessor or the county board may cause a review of any exemption to determine whether the exemption is proper. Such a review may be taken even if the ownership or use of the property has not changed from the date of the allowance of the exemption. The review shall follow the procedure set out in section 77-202.02. If it is determined that a change in exempt status is warranted, the procedure for hearing set out in section 77-202.02 shall be followed. If an exemption is denied, the county board shall place the property on the tax rolls retroactive to January 1 of that year if on August 15 of that year the property no longer qualifies for an exemption.

(6) During the month of September of each year, the county board shall cause to be published in a paper of general circulation in the county a list of all real estate in the county exempt from taxation for that year pursuant to subdivisions (1)(b) and (1)(c) of section 77-202. Such list shall be grouped into categories as provided by the Tax Commissioner. A copy of the list and proof of publication shall be forwarded to the Department of Revenue.

Sec. 2. That original section 77-202.03, Revised Statutes Supplement, 1989, is repealed.