

LEGISLATIVE BILL 94

Approved by the Governor May 26, 2009

Introduced by Howard, 9.

FOR AN ACT relating to revenue and taxation; to amend sections 77-3501, 77-3512, and 77-3516, Reissue Revised Statutes of Nebraska, and sections 77-3513 and 77-3514, Revised Statutes Cumulative Supplement, 2008; to change provisions relating to applications for homestead exemptions; to harmonize provisions; to repeal the original sections; and to declare an emergency.

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

Section 1. Section 77-3501, Reissue Revised Statutes of Nebraska, is amended to read:

77-3501 For purposes of sections 77-3501 to 77-3529 and sections 2 and 7 of this act, unless the context otherwise requires, the definitions found in sections 77-3501.01 to 77-3505.04 and section 2 of this act shall be used.

Sec. 2. Medical condition means a disease, physical ailment, or injury requiring inpatient care in a hospital, hospice, or residential care facility or involving any period of incapacity due to a condition for which treatment may not be effective.

Section 3. Section 77-3512, Reissue Revised Statutes of Nebraska, is amended to read:

77-3512 It shall be the duty of each owner who applies for the homestead exemption provided in sections 77-3507 to 77-3509 to file an application therefor with the county assessor of the county in which the homestead is located after February 1 and on or before June 30 of each year. Failure to do so shall constitute a waiver of the exemption for that year, except that:

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

(2) An owner may file a late application pursuant to section 7 of this act if he or she includes documentation of a medical condition which impaired the owner's ability to file the application in a timely manner.

Section 4. Section 77-3513, Revised Statutes Cumulative Supplement, 2008, is amended to read:

77-3513 (1) Except as required by section 77-3514, if an owner is granted a homestead exemption as provided in section 77-3507 or 77-3509 or subdivision (1)(b)(ii) or (iii) of section 77-3508, no reapplication need be filed for succeeding years, in which case the county assessor and Tax Commissioner shall determine whether the claimant qualifies for the homestead exemption in such succeeding years as otherwise provided in sections 77-3501 to 77-3529 as though a claim were made.

(2) It shall be the duty of each claimant who wants the homestead exemption provided in subdivision (1)(b)(i) of section 77-3508 to file an application therefor with the county assessor on or before June 30 of each year. Failure to do so shall constitute a waiver of the exemption for such year, except that:

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

(b) A claimant may file a late application pursuant to section 7 of this act if he or she includes documentation of a medical condition which impaired the claimant's ability to file the application in a timely manner.

(3) The county assessor shall mail a notice on or before April 1 to claimants who are the owners of a homestead which was granted an exemption under subdivision (1)(b)(i) of section 77-3508 in the preceding year unless the claimant has already filed the application for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. The notice shall include the claimant's name, the application deadlines for the current year, a list of documents that must be filed with the application, and the county assessor's office address and telephone number.

Section 5. Section 77-3514, Revised Statutes Cumulative Supplement, 2008, is amended to read:

77-3514 A claimant who is the owner of a homestead which has been

granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508, shall certify to the county assessor on or before June 30 of each year that a change in the homestead exemption status has occurred or that no change in the homestead exemption status has occurred. The county board of the county in which the homestead is located may, by majority vote, extend the deadline for certification by a claimant to on or before July 20, ~~of each year~~. An extension shall not be granted to an applicant who received an extension in the immediately preceding year. In addition, a claimant may make such certification late pursuant to section 7 of this act if he or she includes documentation of a medical condition which impaired the claimant's ability to certify in a timely manner. The county assessor shall mail a notice on or before April 1 to claimants who are the owners of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508, in the preceding year unless the claimant has already filed the certification for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. The notice shall include the claimant's name, the certification deadlines for the current year, a list of documents that must be filed with the certification, and the county assessor's office address and telephone number. For purposes of this section, change in the homestead exemption status shall include any change in the name of the owner, ownership, residence, occupancy, marital status, veteran status, or rating by the United States Department of Veterans Affairs or any other change that would affect the qualification for or type of exemption granted, except income checked by the Tax Commissioner under section 77-3517. The certificate shall require the attachment of an income statement as prescribed by the Tax Commissioner fully accounting for all household income. The certification and the information contained on any attachments to the certification shall be confidential and available to tax officials only. In addition, a claimant who is the owner of a homestead which has been granted an exemption under sections 77-3507 to 77-3509 may notify the county assessor by August 15 of each year of any change in the homestead exemption status occurring in the preceding portion of the calendar year as a result of a transfer of the homestead exemption pursuant to sections 77-3509.01 and 77-3509.02. If by his or her failure to give such notice any property owner permits the allowance of the homestead exemption for any year, or in the year of application in the case of transfers pursuant to sections 77-3509.01 and 77-3509.02, after the homestead exemption status of such property has changed, an amount equal to the amount of the taxes lawfully due but not paid by reason of such unlawful and improper allowance of homestead exemption, together with penalty and interest on such total sum as provided by statute on delinquent ad valorem taxes, shall be due and shall upon entry of the amount thereof on the books of the county treasurer be a lien on such property while unpaid. Such lien may be enforced in the manner provided for liens for other delinquent taxes. Any person who has permitted the improper and unlawful allowance of such homestead exemption on his or her property shall, as an additional penalty, also forfeit his or her right to a homestead exemption on any property in this state for the two succeeding years.

Sec. 6. Section 77-3516, Reissue Revised Statutes of Nebraska, is amended to read:

77-3516 The county assessor shall examine each application for homestead exemption filed with him or her for an exemption pursuant to sections 77-3507 to 77-3509 and shall determine, except for the income requirements, whether or not such application should be approved or rejected. If the application is approved, the county assessor shall mark the same approved and sign the application. In case he or she finds that the exemption should not be allowed by reason of not being in conformity to law, the county assessor shall mark the application rejected and state thereon the reason for such rejection and sign the application. In any case when the county assessor rejects an application for exemption, he or she shall notify the applicant of such action by mailing written notice to the applicant at the address shown in the application, which notice shall be mailed not later than July 31 of each year, except that in cases of a change in ownership or occupancy from January 1 through August 15 or a late application authorized by the county board or permitted because of a medical condition which impaired the applicant's ability to file in a timely manner, the notice shall be sent within a reasonable time. The notice shall be on forms prescribed by the Tax Commissioner.

Sec. 7. (1) A late application or certification filed pursuant to section 77-3512, 77-3513, or 77-3514 because of a medical condition which impaired the claimant's ability to apply or certify in a timely manner shall only be for the current tax year. The late application or certification shall

be filed with the county assessor on or before the date on which the first half of the real estate taxes levied on the property for the current year become delinquent.

(2) The application or certification shall include certification of the medical condition affecting the filing from a physician, physician assistant, or advanced practice registered nurse. The medical certification shall be made on forms prescribed by the Tax Commissioner.

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

Sec. 8. Original sections 77-3501, 77-3512, and 77-3516, Reissue Revised Statutes of Nebraska, and sections 77-3513 and 77-3514, Revised Statutes Cumulative Supplement, 2008, are repealed.

Sec. 9. Since an emergency exists, this act takes effect when passed and approved according to law.