

## LEGISLATIVE BILL 133

Approved by the Governor February 14, 1995

Introduced by Revenue Committee: Warner, 25, Chairperson; Coordsen, 32; Kristensen, 37; Landis, 46; Schellpeper, 18; Wickersham, 49

AN ACT relating to revenue and taxation; to amend section 77-3528, Reissue Revised Statutes of Nebraska, and sections 77-3512, 77-3513, 77-3514, 77-3516, and 77-3517, Revised Statutes Supplement, 1994; to change dates relating to homestead exemptions; to provide an operative date; to repeal the original sections; and to declare an emergency.

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

Section 1. Section 77-3512, Revised Statutes Supplement, 1994, 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 January 1 and on or before April 30. Failure to do so shall constitute a waiver of the exemption for that year, except that the county board of the county in which the homestead is located may, by majority vote, extend the deadline to on or before ~~April~~ May 20. An extension shall not be granted to an applicant who received an extension in the immediately preceding year.

Sec. 2. Section 77-3513, Revised Statutes Supplement, 1994, is amended to read:

77-3513. (1) For tax year 1995, all persons who apply for a homestead exemption provided in sections 77-3507 to 77-3509 shall file an application pursuant to section 77-3512. For tax year 1996 and subsequent tax years, 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), (c), (d), or (e) 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)(a) of section 77-3508 to file an application therefor with the county assessor on or before April 30 of each year. Failure to do so shall constitute a waiver of the exemption for such year, except that the county board of the county in which the homestead is located may, by majority vote, extend the deadline to on or before ~~April~~ May 20. An extension shall not be granted to an applicant who received an extension in the immediately preceding year.

Sec. 3. Section 77-3514, Revised Statutes Supplement, 1994, is amended to read:

77-3514. In tax year 1996 and subsequent tax years, 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)(a) of section 77-3508, shall certify to the county assessor on or before April 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 to on or before ~~April~~ May 20. An extension shall not be granted to an applicant who received an extension in the immediately preceding year. 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. 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. 4. Section 77-3516, Revised Statutes Supplement, 1994, 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 test 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 ~~the fourth Monday in April of each year~~ May 31, 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, the notice shall be sent within a reasonable time. The notice shall be on forms prescribed by the Tax Commissioner.

Sec. 5. Section 77-3517, Revised Statutes Supplement, 1994, is amended to read:

77-3517. On or before ~~May June~~ May June 1, the county assessor shall forward approved applications for homestead exemptions and a copy of the certification of disability status which have been examined pursuant to section 77-3516 to the Tax Commissioner who shall determine from the records of the Department of Revenue whether or not the applicant meets the required income standards and, on or before ~~August 15~~ November 1, certify his or her determinations to the county assessor. The Tax Commissioner may at any time review all other information in order to determine whether the application should be accepted. If the county assessor's and Tax Commissioner's determination is that the application should be accepted, then the county assessor shall make the proper deduction on the assessment rolls. If the Tax Commissioner's determination is that the application does not meet all the requirements, he or she shall notify the applicant of the action by mailing written notice to the applicant at the address shown on the application. Late applications authorized by the county board shall be processed in a similar manner after approval by the county assessor.

Sec. 6. Section 77-3528, Reissue Revised Statutes of Nebraska, is amended to read:

77-3528. Any veteran claiming the exemption as provided by section 77-3527 shall make application to the county assessor upon forms prescribed and furnished by the Tax Commissioner. Such application shall be made on or before ~~April 30~~ April 30 of each year. Exemptions claimed before ~~April 30~~ April 30 of each year shall apply for the year such exemption is claimed.

Sec. 7. This act becomes operative on January 1, 1995.

Sec. 8. Original section 77-3528, Reissue Revised Statutes of Nebraska, and sections 77-3512, 77-3513, 77-3514, 77-3516, and 77-3517, Revised Statutes Supplement, 1994, are repealed.

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