

LEGISLATIVE BILL 6

Approved by the Governor November 15, 1985

Introduced by Speaker, Nichol, 48, for the Governor

AN ACT relating to homestead exemptions; to amend sections 77-3509.01, 77-3509.02, 77-3510, 77-3512 to 77-3514, and 77-3516, Revised Statutes Supplement, 1984; to eliminate an exemption; to eliminate certain requirements for property tax statements; to harmonize provisions; to provide an operative date; to repeal the original sections, and also section 77-3516.01, Revised Statutes Supplement, 1984, and section 77-3506.01, Revised Statutes Supplement, 1985; and to declare an emergency.

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

Section 1. That section 77-3509.01, Revised Statutes Supplement, 1984, be amended to read as follows:
77-3509.01. In counties having a population greater than three hundred thousand, the owner of a homestead which has been granted an exemption provided in sections ~~77-3506-01~~ 77-3507 to 77-3509, who transfers the ownership of such homestead and becomes the owner of another homestead within the county prior to September 15 during the year for which the exemption was granted, may file an application with the county assessor, on or before September 15 of such year, for a transfer of the exemption to the new homestead. The county assessor shall examine each application and determine whether or not the new homestead, except for the January 1 occupancy requirement, is a homestead as defined in section 77-3502. If the application is approved by the county assessor, he or she shall make a deduction upon the assessment rolls using the same criteria as previously applied to the original homestead. The county assessor may allow the application for transfer to also be considered an application for a homestead exemption for the subsequent year.

Sec. 2. That section 77-3509.02, Revised Statutes Supplement, 1984, be amended to read as follows:
77-3509.02. In counties having a population greater than three hundred thousand, if the owner of any homestead granted an exemption under sections ~~77-3506-01~~ 77-3507 to 77-3509 transfers the ownership of such homestead on or before September 15 of any year pursuant to section 77-3509.01 and makes the application for transfer of the homestead exemption and such application is approved, the exemption shall be disallowed for such year as applied to the original homestead if the exemption was

granted based on the status of such owner.

Sec. 3. That section 77-3510, Revised Statutes Supplement, 1984, be amended to read as follows:

77-3510. On or before January 1 of each year, the Tax Commissioner shall prescribe suitable blank forms to be used by all claimants for homestead exemption or for transfer of homestead exemption. Such forms shall contain provisions for the showing of all information which the Tax Commissioner may deem necessary to (1) enable the proper county officials to determine whether each claim for exemption under sections ~~77-3506-01~~, 77-3508, and 77-3509 should be allowed, (2) enable the Tax Commissioner to determine whether each claim for exemption under section 77-3507 should be allowed, and (3) enable the county assessor to determine whether each claim for transfer of homestead exemption pursuant to section 77-3509.01 should be allowed. It shall be the duty of the county assessor of each county in this state to furnish such forms, upon request, to each person desiring to make application for homestead exemption or for transfer of homestead exemption on property located within that county. The forms so prescribed shall be used uniformly throughout the state and no application for exemption or for transfer of homestead exemption shall be allowed unless the applicant uses the regularly prescribed form in making an application.

Sec. 4. That section 77-3512, Revised Statutes Supplement, 1984, be amended to read as follows:

77-3512. It shall be the duty of each owner who applies for the homestead exemption provided in sections ~~77-3506-01~~ 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 1, and failure to do so shall constitute a waiver of the exemption for that year.

Sec. 5. That section 77-3513, Revised Statutes Supplement, 1984, be amended to read as follows:

77-3513. (1) If an owner is granted a homestead exemption as provided in section ~~77-3506-01~~ or 77-3509 or subdivision (2), (3), (4), or (5) of section 77-3508, the homestead exemption as to such property shall remain in full force and effect for each succeeding year without reapplication if the same owner is in all respects entitled to the same exemption granted under the provisions of sections 77-3501 to 77-3529. Once a qualified claimant has filed an application for homestead exemption and the exemption has been granted for that year, no reapplication need be filed for succeeding years, in which case the county assessor and Tax Commissioner shall determine whether the claimant shall qualify 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) of section 77-3508 to file an application therefor with the county assessor on or before April 1 of each year, and failure to do so shall constitute a waiver of the exemption for such year.

Sec. 6. That section 77-3514, Revised Statutes Supplement, 1984, be amended to read as follows:

77-3514. The owner of a homestead which has been granted an exemption under sections ~~77-3506-01~~ 77-3507 to 77-3509 shall notify the county assessor by March 15 of each year of any change in the homestead exemption status occurring in the 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, marital status, veteran status, rating by the Veterans' Administration, 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, in counties having a population greater than three hundred thousand, the owner of a homestead which has been granted an exemption under sections ~~77-3506-01~~ 77-3507 to 77-3509 may notify the county assessor by September 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 such property owner permits the allowance of the homestead exemption for any succeeding 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 other property in this state for the two succeeding years.

Sec. 7. That section 77-3516, Revised Statutes Supplement, 1984, be amended to read as follows:

77-3516. The county assessor shall examine each application for homestead exemption filed with him or her for an exemption pursuant to section ~~77-3506-01~~, 77-3508, or 77-3509 and shall determine whether or not such application should be approved or rejected and, if

approved, determine the amount of the exemption. If the application is approved, the county assessor shall mark the same approved and show thereon the amount of exemption allowed and make the proper deduction upon the assessment rolls. 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. In any case when the county assessor disallows or reduces 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 and shall be on forms prescribed by the Tax Commissioner. All applications for exemption, showing thereon the action of the county assessor, shall be delivered to the county board of equalization on or before the fourth Monday of April of each year.

Sec. 8. This act shall become operative for all taxable years beginning on or after January 1, 1986.

Sec. 9. That original sections 77-3509.01, 77-3509.02, 77-3510, 77-3512 to 77-3514, and 77-3516, Revised Statutes Supplement, 1984, and also section 77-3516.01, Revised Statutes Supplement, 1984, and section 77-3506.01, Revised Statutes Supplement, 1985, are repealed.

Sec. 10. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.