

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 826

Introduced by Bourne, 8

Read first time January 20, 1999

Committee: Revenue

A BILL

1 FOR AN ACT relating to homestead exemptions; to amend section
2 77-3508, Revised Statutes Supplement, 1998; to change an
3 eligibility requirement; to repeal the original section;
4 and to declare an emergency.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3508, Revised Statutes Supplement,
2 1998, is amended to read:

3 77-3508. (1) All homesteads in this state shall be
4 assessed for taxation the same as other property, except that there
5 shall be exempt from taxation, on any homestead of (a) veterans as
6 defined in section 80-401.01 who are totally disabled by a
7 non-service-connected accident or illness, (b) individuals who are
8 paralyzed in both legs such as to preclude locomotion without the
9 regular aid of braces, crutches, canes, or wheelchairs, (c)
10 individuals who have undergone amputation of both lower extremities
11 such as to preclude locomotion without the regular aid of braces,
12 crutches, canes, wheelchairs, or artificial limbs, (d) individuals
13 with ~~progressive~~ a neuromuscular or neurological disease such as to
14 preclude locomotion without the regular aid of braces, crutches,
15 canes, wheelchairs, or artificial limbs or who have permanently
16 lost the use or control of both arms, and (e) individuals who have
17 undergone amputation of both arms above the elbow, a percentage of
18 the exempt amount as limited by section 77-3506.03. The exemption
19 shall be based on the household income of a claimant pursuant to
20 subsections (2) through (6) of this section. Application for such
21 exemption shall include certification from a qualified medical
22 physician for subdivisions (1)(a) through (1)(e) of this section or
23 certification from the United States Department of Veterans Affairs
24 affirming that the homeowner is totally disabled due to
25 non-service-connected accident or illness for subdivision (1)(a) of
26 this section. Such certification from a qualified medical
27 physician shall be made on forms prescribed by the Department of
28 Revenue.

1 (2) For 1996, for a married claimant as described in
 2 subsection (1) of this section, the percentage of the exempt amount
 3 for which the claimant is eligible shall be the percentage in
 4 Column B which corresponds with the claimant's household income in
 5 Column A in the table found in this subsection.

6	Column A	Column B
7	Household Income	Percentage
8	In Dollars	Of Relief
9	0 through 20,000	100
10	20,001 through 21,000	85
11	21,001 through 22,000	70
12	22,001 through 23,000	55
13	23,001 through 24,000	40
14	24,001 through 25,000	25
15	25,001 and over	0

16 (3) For 1996, for a single claimant as described in
 17 subsection (1) of this section, the percentage of the exempt amount
 18 for which the claimant is eligible shall be the percentage in
 19 Column B which corresponds with the claimant's household income in
 20 Column A in the table found in this subsection.

21	Column A	Column B
22	Household Income	Percentage
23	In Dollars	Of Relief
24	0 through 17,500	100
25	17,501 through 18,300	85
26	18,301 through 19,100	70
27	19,101 through 19,900	55
28	19,901 through 20,700	40

1 20,701 through 21,500 25

2 21,501 and over 0

3 (4) For 1997, for a married or closely related claimant
4 as described in subsection (1) of this section, the percentage of
5 the exempt amount for which the claimant shall be eligible shall be
6 the percentage in Column B which corresponds with the claimant's
7 income in Column A in the table found in this subsection.

8	Column A	Column B
9	Household Income	Percentage
10	In Dollars	Of Relief
11	0 through 21,200	100
12	21,201 through 22,200	85
13	22,201 through 23,200	70
14	23,201 through 24,200	55
15	24,201 through 25,200	40
16	25,201 through 26,200	25
17	26,201 and over	0

18 (5) For 1997, for a single claimant as described in
19 subsection (1) of this section, the percentage of the exempt amount
20 for which the claimant shall be eligible shall be the percentage in
21 Column B which corresponds with the claimant's household income in
22 Column A in the table found in this subsection.

23	Column A	Column B
24	Household Income	Percentage
25	In Dollars	Of Relief
26	0 through 18,600	100
27	18,601 through 19,400	85
28	19,401 through 20,200	70

1	20,201 through 21,000	55
2	21,001 through 21,800	40
3	21,801 through 22,600	25
4	22,601 and over	0

5 (6) For exemption applications filed in calendar year
6 1998 and each year thereafter, the income eligibility amounts in
7 subsections (4) and (5) of this section shall be adjusted for
8 inflation by the method provided in section 151 of the Internal
9 Revenue Code. The income eligibility amounts shall be adjusted for
10 cumulative inflation since 1997. If any amount is not a multiple
11 of one hundred dollars, the amount shall be rounded to the next
12 lower multiple of one hundred dollars.

13 Sec. 2. Original section 77-3508, Revised Statutes
14 Supplement, 1998, is repealed.

15 Sec. 3. Since an emergency exists, this act takes effect
16 when passed and approved according to law.