

LEGISLATIVE BILL 17

Approved by the Governor March 9, 2005

Introduced by Landis, 46

AN ACT relating to revenue and taxation; to amend section 77-3508, Reissue Revised Statutes of Nebraska; to change application procedures for homestead exemptions as prescribed; and to repeal the original section.

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

Section 1. Section 77-3508, Reissue Revised Statutes of Nebraska, is amended to read:

77-3508. (1) All homesteads in this state shall be assessed for taxation the same as other property, except that there shall be exempt from taxation, on any homestead of (a) veterans as defined in section 80-401.01 who are totally disabled by a non-service-connected accident or illness, (b) individuals who have a permanent physical disability and have lost all mobility such as to preclude locomotion without the regular use of a mechanical aid or prostheses, and (c) individuals who have undergone amputation of both arms above the elbow or who have a permanent partial disability of both arms in excess of seventy-five percent, a percentage of the exempt amount as limited by section 77-3506.03. The exemption shall be based on the household income of a claimant pursuant to subsections (2) through (4) of this section. Application for such exemption shall include certification from a qualified medical physician, physician assistant, or advanced practice registered nurse for subdivisions (1)(a) through (c) of this section or certification from the United States Department of Veterans Affairs affirming that the homeowner is totally disabled due to non-service-connected accident or illness for subdivision (1)(a) of this section. Such certification from a qualified medical physician, physician assistant, or advanced practice registered nurse shall be made on forms prescribed by the Department of Revenue.

(2) For 2000, for a married or closely related claimant as described in subsection (1) of this section, the percentage of the exempt amount for which the claimant shall be eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

Column A Household Income In Dollars	Column B Percentage Of Relief
0 through 24,700	100
24,701 through 25,900	85
25,901 through 27,100	70
27,101 through 28,300	55
28,301 through 29,500	40
29,501 through 30,700	25
30,701 and over	0

(3) For 2000, for a single claimant as described in subsection (1) of this section, the percentage of the exempt amount for which the claimant shall be eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

Column A Household Income In Dollars	Column B Percentage Of Relief
0 through 21,600	100
21,601 through 22,600	85
22,601 through 23,600	70
23,601 through 24,600	55
24,601 through 25,600	40
25,601 through 26,600	25
26,601 and over	0

(4) For exemption applications filed in calendar year 2001 and each year thereafter, the income eligibility amounts in subsections (2) and (3) of this section shall be adjusted for inflation by the method provided in section 151 of the Internal Revenue Code. The income eligibility amounts shall be adjusted for cumulative inflation since 2000. If any amount is not a multiple of one hundred dollars, the amount shall be rounded to the next lower multiple of one hundred dollars.

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Sec. 2. Original section 77-3508, Reissue Revised Statutes of Nebraska, is repealed.