

AMENDMENTS TO LB 145

Introduced by Revenue

1 1. Strike the original sections and insert the following
2 new sections:

3 Section 1. Section 77-3510, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 77-3510 On or before February 1 of each year, the Tax
6 Commissioner shall prescribe forms to be used by all claimants for
7 homestead exemption or for transfer of homestead exemption. Such
8 forms shall contain provisions for the showing of all information
9 which the Tax Commissioner may deem necessary to (1) enable the
10 county officials and the Tax Commissioner to determine whether each
11 claim for exemption under sections 77-3507 to 77-3509 should be
12 allowed and (2) enable the county assessor to determine whether
13 each claim for transfer of homestead exemption pursuant to section
14 77-3509.01 should be allowed. It shall be the duty of the county
15 assessor of each county in this state to furnish such forms, upon
16 request, to each person desiring to make application for homestead
17 exemption or for transfer of homestead exemption. The forms so
18 prescribed shall be used uniformly throughout the state, and no
19 application for exemption or for transfer of homestead exemption
20 shall be allowed unless the applicant uses the prescribed form in
21 making an application. The forms shall require the attachment of
22 an income statement as prescribed by the Tax Commissioner fully
23 accounting for all household income. The Tax Commissioner shall

1 provide to each county assessor printed claim forms and address
2 lists of applicants from the prior year. The application and
3 information contained on any attachments to the application shall
4 be confidential and available to tax officials only.

5 Sec. 2 Section 77-3513, Revised Statutes Cumulative
6 Supplement, 2006, is amended to read:

7 77-3513 (1) Except as required by section 77-3514, if
8 an owner is granted a homestead exemption as provided in section
9 77-3507 or 77-3509 or subdivision (1)(b)(ii) or (iii) of section
10 77-3508, no reapplication need be filed for succeeding years, in
11 which case the county assessor and Tax Commissioner shall determine
12 whether the claimant qualifies for the homestead exemption in
13 such succeeding years as otherwise provided in sections 77-3501 to
14 77-3529 as though a claim were made.

15 (2) It shall be the duty of each claimant who wants the
16 homestead exemption provided in subdivision (1)(b)(i) of section
17 77-3508 to file an application therefor with the county assessor on
18 or before June 30 of each year. Failure to do so shall constitute
19 a waiver of the exemption for such year, except that the county
20 board of the county in which the homestead is located may, by
21 majority vote, extend the deadline to on or before July 20 of
22 each year. An extension shall not be granted to an applicant who
23 received an extension in the immediately preceding year. The county
24 assessor shall mail a notice on or before April 1 to claimants
25 who are the owners of a homestead which was granted an exemption
26 under subdivision (1)(b)(i) of section 77-3508 in the preceding
27 year unless the claimant has already filed the application for

1 the current year or the county assessor has reason to believe
2 there has been a change of circumstances so that the claimant no
3 longer qualifies. The notice shall include the claimant's name, the
4 application deadlines for the current year, a list of documents
5 that must be filed with the application, and the county assessor's
6 office address and telephone number.

7 Sec. 3. Section 77-3514, Revised Statutes Cumulative
8 Supplement, 2006, is amended to read:

9 77-3514 A claimant who is the owner of a homestead which
10 has been granted an exemption under sections 77-3507 to 77-3509,
11 except subdivision (1)(b)(i) of section 77-3508, shall certify to
12 the county assessor on or before June 30 of each year that a change
13 in the homestead exemption status has occurred or that no change
14 in the homestead exemption status has occurred. The county board
15 of the county in which the homestead is located may, by majority
16 vote, extend the deadline to on or before July 20 of each year.
17 An extension shall not be granted to an applicant who received an
18 extension in the immediately preceding year. The county assessor
19 shall mail a notice on or before April 1 to claimants who are
20 the owners of a homestead which has been granted an exemption
21 under sections 77-3507 to 77-3509, except subdivision (1)(b)(i)
22 of section 77-3508, in the preceding year unless the claimant
23 has already filed the certification for the current year or the
24 county assessor has reason to believe there has been a change of
25 circumstances so that the claimant no longer qualifies. The notice
26 shall include the claimant's name, the certification deadlines for
27 the current year, a list of documents that must be filed with

1 the certification, and the county assessor's office address and
2 telephone number. For purposes of this section, change in the
3 homestead exemption status shall include any change in the name of
4 the owner, ownership, residence, occupancy, marital status, veteran
5 status, or rating by the United States Department of Veterans
6 Affairs or any other change that would affect the qualification
7 for or type of exemption granted, except income checked by the
8 Tax Commissioner under section 77-3517. The certificate shall
9 require the attachment of an income statement as prescribed by
10 the Tax Commissioner fully accounting for all household income.
11 The certification and the information contained on any attachments
12 to the certification shall be confidential and available to tax
13 officials only. In addition, a claimant who is the owner of
14 a homestead which has been granted an exemption under sections
15 77-3507 to 77-3509 may notify the county assessor by August 15 of
16 each year of any change in the homestead exemption status occurring
17 in the preceding portion of the calendar year as a result of a
18 transfer of the homestead exemption pursuant to sections 77-3509.01
19 and 77-3509.02. If by his or her failure to give such notice any
20 property owner permits the allowance of the homestead exemption for
21 any year, or in the year of application in the case of transfers
22 pursuant to sections 77-3509.01 and 77-3509.02, after the homestead
23 exemption status of such property has changed, an amount equal to
24 the amount of the taxes lawfully due but not paid by reason of such
25 unlawful and improper allowance of homestead exemption, together
26 with penalty and interest on such total sum as provided by statute
27 on delinquent ad valorem taxes, shall be due and shall upon entry

1 of the amount thereof on the books of the county treasurer be
2 a lien on such property while unpaid. Such lien may be enforced
3 in the manner provided for liens for other delinquent taxes. Any
4 person who has permitted the improper and unlawful allowance of
5 such homestead exemption on his or her property shall, as an
6 additional penalty, also forfeit his or her right to a homestead
7 exemption on any property in this state for the two succeeding
8 years.

9 Sec. 4. Original section 77-3510, Reissue Revised
10 Statutes of Nebraska, and sections 77-3513 and 77-3514, Revised
11 Statutes Cumulative Supplement, 2006, are repealed.