

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 145

Introduced By: McDonald, 41;
Read first time: January 8, 2007
Committee: Revenue

A BILL

1 FOR AN ACT relating to homestead exemptions; to amend sections
2 77-3513 and 77-3514, Revised Statutes Cumulative Supplement,
3 2006; to require notices to claimants as prescribed; and to
4 repeal the original sections.

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

1 Section 1. Section 77-3513, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 77-3513. (1) Except as required by section 77-3514, if an
4 owner is granted a homestead exemption as provided in section 77-3507
5 or 77-3509 or subdivision (1)(b)(ii) or (iii) of section 77-3508, no
6 reapplication need be filed for succeeding years, in which case the
7 county assessor and Tax Commissioner shall determine whether the
8 claimant qualifies for the homestead exemption in such succeeding
9 years as otherwise provided in sections 77-3501 to 77-3529 as though a
10 claim were made.

11 (2) It shall be the duty of each claimant who wants the
12 homestead exemption provided in subdivision (1)(b)(i) of section
13 77-3508 to file an application therefor with the county assessor on or
14 before June 30 of each year. Failure to do so shall constitute a
15 waiver of the exemption for such year, except that the county board of
16 the county in which the homestead is located may, by majority vote,
17 extend the deadline to on or before July 20 of each year. An extension
18 shall not be granted to an applicant who received an extension in the
19 immediately preceding year. The county assessor shall mail a notice
20 by June 1 to every claimant who is the owner of a homestead which was
21 granted an exemption under subdivision (1)(b)(i) of section 77-3508
22 in the preceding year. The notice shall include the claimant's name,
23 a legal description of the property, the homestead exemption amount
24 for the preceding year, the application deadlines for the current
25 year, a list of documents that must be filed with the application,
26 and the county assessor's office address and telephone number.

27 Sec. 2. Section 77-3514, Revised Statutes Cumulative

1 Supplement, 2006, is amended to read:

2 77-3514. A claimant who is the owner of a homestead which
3 has been granted an exemption under sections 77-3507 to 77-3509,
4 except subdivision (1)(b)(i) of section 77-3508, shall certify to the
5 county assessor on or before June 30 of each year that a change in the
6 homestead exemption status has occurred or that no change in the
7 homestead exemption status has occurred. The county board of the
8 county in which the homestead is located may, by majority vote, extend
9 the deadline to on or before July 20 of each year. An extension shall
10 not be granted to an applicant who received an extension in the
11 immediately preceding year. The county assessor shall mail a notice
12 by June 1 to every claimant who is the owner of a homestead which has
13 been granted an exemption under sections 77-3507 to 77-3509, except
14 subdivision (1)(b)(i) of section 77-3508, in the preceding year. The
15 notice shall include the claimant's name, a legal description of the
16 property, the homestead exemption amount for the preceding year, the
17 certification deadlines for the current year, a list of documents
18 that must be filed with the certification, and the county assessor's
19 office address and telephone number. For purposes of this section,
20 change in the homestead exemption status shall include any change in
21 the name of the owner, ownership, residence, occupancy, marital
22 status, veteran status, or rating by the United States Department of
23 Veterans Affairs or any other change that would affect the
24 qualification for or type of exemption granted, except income checked
25 by the Tax Commissioner under section 77-3517. The certificate shall
26 require the attachment of an income statement as prescribed by the Tax
27 Commissioner fully accounting for all household income. The

1 certification and the information contained on any attachments to the
2 certification shall be confidential and available to tax officials
3 only. In addition, a claimant who is the owner of a homestead which
4 has been granted an exemption under sections 77-3507 to 77-3509 may
5 notify the county assessor by August 15 of each year of any change in
6 the homestead exemption status occurring in the preceding portion of
7 the calendar year as a result of a transfer of the homestead exemption
8 pursuant to sections 77-3509.01 and 77-3509.02. If by his or her
9 failure to give such notice any property owner permits the allowance
10 of the homestead exemption for any year, or in the year of application
11 in the case of transfers pursuant to sections 77-3509.01 and
12 77-3509.02, after the homestead exemption status of such property has
13 changed, an amount equal to the amount of the taxes lawfully due but
14 not paid by reason of such unlawful and improper allowance of
15 homestead exemption, together with penalty and interest on such total
16 sum as provided by statute on delinquent ad valorem taxes, shall be
17 due and shall upon entry of the amount thereof on the books of the
18 county treasurer be a lien on such property while unpaid. Such lien
19 may be enforced in the manner provided for liens for other delinquent
20 taxes. Any person who has permitted the improper and unlawful
21 allowance of such homestead exemption on his or her property shall, as
22 an additional penalty, also forfeit his or her right to a homestead
23 exemption on any property in this state for the two succeeding years.

24 Sec. 3. Original sections 77-3513 and 77-3514, Revised
25 Statutes Cumulative Supplement, 2006, are repealed.