

AMENDMENTS TO LB313

Introduced by Revenue.

1           1. Insert the following new section:

2           Sec. 3. Section 77-3517, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4           77-3517 (1) On or before August 1 of each year, the county assessor  
5 shall forward the approved applications for homestead exemptions and a  
6 copy of the certification of disability status that have been examined  
7 pursuant to section 77-3516 to the Tax Commissioner. The Tax Commissioner  
8 shall determine if the applicant meets the income requirements and may  
9 also review any other application information he or she deems necessary  
10 in order to determine whether the application should be approved. The Tax  
11 Commissioner shall, on or before November 1, certify his or her  
12 determinations to the county assessor. If the application is approved,  
13 the county assessor shall make the proper deduction on the assessment  
14 rolls. If the application is denied or approved in part, the Tax  
15 Commissioner shall notify the applicant of the denial or partial approval  
16 by mailing written notice to the applicant at the address shown on the  
17 application. The applicant may appeal the Tax Commissioner's denial or  
18 partial approval pursuant to section 77-3520. Late applications  
19 authorized under section 77-3512 by the county board shall be processed  
20 in a similar manner after approval by the county assessor. If the Tax  
21 Commissioner approves a late application after any of the real estate  
22 taxes in question become delinquent, such delinquency and any interest  
23 associated with the amount of the approved exemption shall be removed  
24 from the tax rolls of the county within thirty days after the county  
25 assessor receives notice from the Tax Commissioner of the approved  
26 exemption.

27           (2)(a) Upon his or her own action or upon a request by an applicant,

1 a spouse, or an owner-occupant, the Tax Commissioner may review any  
2 information necessary to determine whether an application is in  
3 compliance with sections 77-3501 to 77-3529. Any action taken by the Tax  
4 Commissioner pursuant to this subsection shall be taken within three  
5 years after December 31 of the year in which the exemption was claimed.

6 (b) If after completion of the review the Tax Commissioner  
7 determines that an exemption should have been approved or increased, the  
8 Tax Commissioner shall notify the applicant, spouse, or owner-occupant  
9 and the county treasurer and assessor of his or her determination. The  
10 applicant, spouse, or owner-occupant shall receive a refund of the tax,  
11 if any, that was paid as a result of the exemption being denied, in whole  
12 or in part. The county treasurer shall make the refund and shall amend  
13 the county's claim for reimbursement from the state.

14 (c) If after completion of the review the Tax Commissioner  
15 determines that an exemption should have been denied or reduced, the Tax  
16 Commissioner shall notify the applicant, spouse, or owner-occupant of  
17 such denial or reduction. The applicant, the spouse, and any owner-  
18 occupant may appeal the Tax Commissioner's denial or reduction pursuant  
19 to section 77-3520. Upon the expiration of the appeal period in section  
20 77-3520, the Tax Commissioner shall notify the county assessor of the  
21 denial or reduction and the county assessor shall remove or reduce the  
22 exemption from the tax rolls of the county. Upon notification by the Tax  
23 Commissioner to the county assessor, the amount of tax due as a result of  
24 the action of the Tax Commissioner shall become a lien on the homestead  
25 until paid. Upon attachment of the lien, the county treasurer shall  
26 refund to the Tax Commissioner the amount of tax equal to the denied or  
27 reduced exemption for deposit into the General Fund. No lien shall be  
28 created if a change in ownership of the homestead or death of the  
29 applicant, the spouse, and all other owner-occupants has occurred prior  
30 to the Tax Commissioner's notice to the county assessor. Beginning thirty  
31 days after the county assessor receives approval from the county board to

1 remove or reduce the exemption from the tax rolls of the county, interest  
2 at the rate specified in section 45-104.01, as such rate may from time to  
3 time be adjusted by the Legislature, shall begin to accrue on the amount  
4 of tax due.

5       2. On page 2, lines 25 and 26, strike "the date on which the first  
6 half of", show as stricken, and insert "June 30 of the year in which".

7       3. On page 3, lines 12 through 24, strike the new matter and  
8 reinstate the stricken matter.

9       4. Renumber the remaining section and correct the repealer  
10 accordingly.