

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 63

FINAL READING

Introduced by Lindstrom, 18.

Read first time January 07, 2021

Committee: Revenue

1 A BILL FOR AN ACT relating to property taxes; to amend sections 77-202.01
2 and 77-202.09, Reissue Revised Statutes of Nebraska; to change
3 certain deadlines relating to certain property tax exemptions; and
4 to repeal the original sections.

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

1 Section 1. Section 77-202.01, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 77-202.01 (1) Any organization or society seeking a tax exemption
4 provided in subdivisions (1)(c) and (d) of section 77-202 for any real or
5 tangible personal property, except real property used for cemetery
6 purposes, shall apply for exemption to the county assessor on or before
7 December 31 of the year preceding the year for which the exemption is
8 sought on forms prescribed by the Tax Commissioner. The county assessor
9 shall examine the application and recommend either taxable or exempt for
10 the real property or tangible personal property to the county board of
11 equalization on or before ~~March~~ February 1 following. Notice that a list
12 of the applications from organizations seeking tax exemption,
13 descriptions of the property, and recommendations of the county assessor
14 are available in the county assessor's office shall be published in a
15 newspaper of general circulation in the county at least ten days prior to
16 consideration of any application by the county board of equalization.

17 (2) Any organization or society which fails to file an exemption
18 application on or before December 31 may apply on or before June 30 to
19 the county assessor. The organization or society shall also file in
20 writing a request with the county board of equalization for a waiver so
21 that the county assessor may consider the application for exemption. The
22 county board of equalization shall grant the waiver upon a finding that
23 good cause exists for the failure to make application on or before
24 December 31. When the waiver is granted, the county assessor shall
25 examine the application and recommend either taxable or exempt for the
26 real property or tangible personal property to the county board of
27 equalization and shall assess a penalty against the property of ten
28 percent of the tax that would have been assessed had the waiver been
29 denied or one hundred dollars, whichever is less, for each calendar month
30 or fraction thereof for which the filing of the exemption application
31 missed the December 31 deadline. The penalty shall be collected and

1 distributed in the same manner as a tax on the property and interest
2 shall be assessed at the rate specified in section 45-104.01, as such
3 rate may from time to time be adjusted by the Legislature, from the date
4 the tax would have been delinquent until paid. The penalty shall also
5 become a lien in the same manner as a tax pursuant to section 77-203.

6 Sec. 2. Section 77-202.09, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 77-202.09 Any cemetery organization seeking a tax exemption for any
9 real property used to maintain areas set apart for the interment of human
10 dead shall apply for exemption to the county assessor on forms prescribed
11 by the Tax Commissioner. An application for a tax exemption shall be made
12 on or before December 31 of the year preceding the year for which the
13 exemption is sought. The county assessor shall examine the application
14 and recommend either taxable or exempt to the county board of
15 equalization on or before ~~February~~ March 1 following. If a cemetery
16 organization seeks a tax exemption for any real or tangible personal
17 property acquired for or converted to exempt use on or after January 1,
18 the organization shall make application for exemption on or before July
19 1. The procedure for reviewing the application shall be the same as for
20 other exemptions pursuant to subdivisions (1)(c) and (d) of section
21 77-202. Any cemetery organization which fails to file on or before
22 December 31 for exemption may apply on or before June 30 pursuant to
23 subsection (2) of section 77-202.01, and the penalty and procedures
24 specified in section 77-202.01 shall apply.

25 Sec. 3. Original sections 77-202.01 and 77-202.09, Reissue Revised
26 Statutes of Nebraska, are repealed.