

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1080**

Introduced by Sanders, 45.

Read first time January 18, 2022

Committee: Revenue

- 1 A BILL FOR AN ACT relating to homestead exemptions; to amend sections  
2 77-3513 and 77-3522, Reissue Revised Statutes of Nebraska, section  
3 77-3506, Revised Statutes Cumulative Supplement, 2020, and section  
4 77-3512, Revised Statutes Supplement, 2021; to change provisions  
5 relating to veterans who qualify for exemption, application  
6 requirements, and penalties; to harmonize provisions; to provide an  
7 operative date; and to repeal the original sections.  
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3506, Revised Statutes Cumulative Supplement,  
2 2020, is amended to read:

3 77-3506 (1) All homesteads in this state shall be assessed for  
4 taxation the same as other property, except that there shall be exempt  
5 from taxation, on any homestead described in subsection (2) of this  
6 section, one hundred percent of the exempt amount.

7 (2) The exemption described in subsection (1) of this section shall  
8 apply to homesteads of:

9 (a) A veteran who was discharged or otherwise separated with a  
10 characterization of honorable or general (under honorable conditions),  
11 who is drawing compensation from the United States Department of Veterans  
12 Affairs because of one hundred percent service-connected permanent  
13 disability, and who is not eligible for total exemption under sections  
14 77-3526 to 77-3528;

15 (b) An ~~an~~ unremarried surviving spouse of such a veteran described  
16 in subdivision (2)(a) of this section ~~or~~ or a surviving spouse of such a  
17 veteran who remarries after attaining the age of fifty-seven years;

18 (c) A veteran who was discharged or otherwise separated with a  
19 characterization of honorable or general (under honorable conditions),  
20 who is drawing compensation from the United States Department of Veterans  
21 Affairs because of one hundred percent service-connected temporary  
22 disability, and who is not eligible for total exemption under sections  
23 77-3526 to 77-3528, an unremarried spouse of such a veteran, or a  
24 surviving spouse of such a veteran who remarries after attaining the age  
25 of fifty-seven years;

26 (d) ~~(b)~~ An unremarried surviving spouse of any veteran, including a  
27 veteran other than a veteran described in section 80-401.01, who was  
28 discharged or otherwise separated with a characterization of honorable or  
29 general (under honorable conditions) and who died because of a service-  
30 connected disability or a surviving spouse of such a veteran who  
31 remarries after attaining the age of fifty-seven years;

1           (e) ~~(e)~~ An unremarried surviving spouse of a serviceman or  
2           servicewoman, including a veteran other than a veteran described in  
3           section 80-401.01, whose death while on active duty was service-connected  
4           or a surviving spouse of such a serviceman or servicewoman who remarries  
5           after attaining the age of fifty-seven years; and

6           (f) ~~(d)~~ An unremarried surviving spouse of a serviceman or  
7           servicewoman who died while on active duty during the periods described  
8           in section 80-401.01 or a surviving spouse of such a serviceman or  
9           servicewoman who remarries after attaining the age of fifty-seven years.

10           (3) Application for exemption under subdivision (2)(a) of this  
11           section shall be required once every five years and shall include  
12           certification of the status described in subdivision (2)(a) set forth in  
13           ~~subsection (2) of this section from the United States Department of~~  
14           Veterans Affairs. Application for exemption under subdivision (2)(b),  
15           (c), (d), (e), or (f) of this section shall be required annually and  
16           shall include certification of the status described in subdivision (2)  
17           (b), (c), (d), (e), or (f) of this section from the United States  
18           Department of Veterans Affairs, except that such certification of status  
19           shall only be required once every five years ~~Such certification shall not~~  
20           ~~be required in succeeding years if no change in status has occurred,~~  
21           ~~except that the county assessor or the Tax Commissioner may request such~~  
22           ~~certification to verify that no change in status has occurred.~~

23           Sec. 2. Section 77-3512, Revised Statutes Supplement, 2021, is  
24           amended to read:

25           77-3512 It shall be the duty of each owner who wants a homestead  
26           exemption under section 77-3506, 77-3507, or 77-3508 to file an  
27           application therefor with the county assessor of the county in which the  
28           homestead is located after February 1 and on or before June 30 of each  
29           year, except that an owner qualifying for a homestead exemption under  
30           subdivision (2)(a) of section 77-3506 shall only be required to file an  
31           application once every five years. Failure to file an application as

1 required in this section ~~do so~~ shall constitute a waiver of the exemption  
2 for the that year in which the failure occurred, except that:

3 (1) The county board of the county in which the homestead is located  
4 may, by majority vote, extend the deadline for an applicant to on or  
5 before July 20. An extension shall not be granted to an applicant who  
6 received an extension in the immediately preceding year;

7 (2) An owner may file a late application pursuant to section  
8 77-3514.01 if he or she includes documentation of a medical condition  
9 which impaired the owner's ability to file the application in a timely  
10 manner; and

11 (3) An owner may file a late application pursuant to section  
12 77-3514.01 if he or she includes a copy of the death certificate of a  
13 spouse who died during the year for which the exemption is requested.

14 Sec. 3. Section 77-3513, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 77-3513 The county assessor shall mail a notice on or before April 1  
17 of the year in which the application is due to claimants who are the  
18 owners of a homestead which was granted an exemption under section  
19 77-3506, 77-3507, or 77-3508 ~~in the preceding year~~ unless the claimant  
20 has already filed the application for the current year or the county  
21 assessor has reason to believe there has been a change of circumstances  
22 so that the claimant no longer qualifies. The notice shall include the  
23 claimant's name, the application deadlines for the current year, a list  
24 of documents that must be filed with the application, and the county  
25 assessor's office address and telephone number.

26 Sec. 4. Section 77-3522, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 77-3522 (1) Any person who makes any false or fraudulent claim for  
29 exemption or any false statement or false representation of a material  
30 fact in support of such claim or any person who knowingly assists another  
31 in the preparation of any such false or fraudulent claim or enters into

1 any collusion with another by the execution of a fictitious deed or other  
2 instrument for the purpose of obtaining unlawful exemption under sections  
3 77-3501 to 77-3529 shall be guilty of a Class II misdemeanor and shall be  
4 subject to a forfeiture of any such exemption for a period of two years  
5 from the date of conviction. Any person who shall make an oath or  
6 affirmation to any false or fraudulent application for homestead  
7 exemption knowing the same to be false or fraudulent shall be guilty of a  
8 Class I misdemeanor.

9 (2) In addition to the penalty provided in subsection (1) of this  
10 section, if any person files a claim for exemption as provided in section  
11 77-3506, 77-3507, or 77-3508 which is excessive due to misstatements by  
12 the owner filing such claim, the claim may be disallowed in full and, if  
13 the claim has been allowed, an amount equal to the amount of taxes  
14 lawfully due but not paid by reason of such unlawful and improper  
15 allowance of homestead exemption shall be due and shall upon entry of the  
16 amount thereof on the books of the county treasurer be a lien on such  
17 property until paid and a penalty equal to the amount of taxes lawfully  
18 due but claimed for exemption shall be assessed.

19 (3) If any person benefits from a claim for exemption as provided in  
20 subdivision (2)(a) of section 77-3506 and fails to notify the county  
21 assessor of a change in status of the veteran, including a change in  
22 rating, a transfer of the property, or the death of the veteran, an  
23 amount equal to the amount of taxes lawfully due but not paid by reason  
24 of such unlawful and improper acceptance of homestead exemption shall be  
25 due and shall upon entry of the amount thereof on the books of the county  
26 treasurer be a lien on such property until paid and a penalty equal to  
27 the amount of taxes lawfully due but claimed for exemption shall be  
28 assessed. Further, a penalty of twenty percent of the tax due on the  
29 homestead for each taxing period shall be applied, and interest at the  
30 rate specified in section 45-104.01, as such rate may from time to time  
31 be adjusted by the Legislature, shall be assessed upon such penalty from

1 the date of delinquency of the tax until paid. No penalty excluding  
2 interest shall be charged in excess of one thousand dollars per year.

3 (4) Any additional taxes, forfeiture of exemption, penalties, or  
4 interest on penalties imposed pursuant to this section may be appealed in  
5 the same manner as appeals are made under section 77-3520.

6 Sec. 5. This act becomes operative on January 1, 2023.

7 Sec. 6. Original sections 77-3513 and 77-3522, Reissue Revised  
8 Statutes of Nebraska, section 77-3506, Revised Statutes Cumulative  
9 Supplement, 2020, and section 77-3512, Revised Statutes Supplement, 2021,  
10 are repealed.