

ONE HUNDRED EIGHTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 155

Introduced by Day, 49.

PURPOSE: The purpose of this resolution is to propose an interim study to examine Nebraska's disability classifications for the homestead exemption. Nebraska's homestead exemption provides property tax relief for six categories of homeowners: Persons over age sixty-five; veterans totally disabled by a non-service-connected accident or illness; qualified disabled individuals; qualified totally disabled veterans and their surviving spouses; veterans and their surviving spouses whose home was substantially contributed to by the Department of Veterans Affairs; and individuals who have a developmental disability.

The study shall include, but need not be limited to:

(1) An examination of the process for certifying a disability for the homestead exemption in Nebraska;

(2) A review of Nebraska's disability classifications which are eligible for the homestead exemption;

(3) An examination whether Nebraska's disability classifications are consistent with federal law and recognized best practices;

(4) An examination whether mental health conditions should be included in the disability category; and

(5) A review of the scope of disability eligibility for homestead exemptions in other states.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report

of its findings, together with its recommendations, to the Legislative Council or Legislature.