

AMENDMENTS TO LB882

Introduced by Revenue.

1 1. Strike the original sections and insert the following new
2 sections:

3 **Section 1.** Section 77-3506, Revised Statutes Supplement, 2025, is
4 amended to read:

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

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

11 (a) A veteran who was discharged or otherwise separated with a
12 characterization of honorable or general (under honorable conditions),
13 who is drawing compensation from the United States Department of Veterans
14 Affairs because of (i) one hundred percent service-connected permanent
15 disability or (ii) assignment of total disability rating for compensation
16 pursuant to 38 C.F.R. 4.16, and who is not eligible for total exemption
17 under sections 77-3526 to 77-3528;

18 (b) An unremarried surviving spouse of a veteran described in
19 subdivision (2)(a) of this section or a surviving spouse of such a
20 veteran who remarries after attaining the age of fifty-seven years;

21 (c) A veteran who was discharged or otherwise separated with a
22 characterization of honorable or general (under honorable conditions),
23 who is drawing compensation from the United States Department of Veterans
24 Affairs because of one hundred percent service-connected temporary
25 disability, and who is not eligible for total exemption under sections
26 77-3526 to 77-3528, an unremarried surviving spouse of such a veteran, or
27 a surviving spouse of such a veteran who remarries after attaining the

1 age of fifty-seven years;

2 (d) An unremarried surviving spouse of any veteran, including a
3 veteran other than a veteran described in section 80-401.01, who was
4 discharged or otherwise separated with a characterization of honorable or
5 general (under honorable conditions) and who died because of a service-
6 connected disability or a surviving spouse of such a veteran who
7 remarries after attaining the age of fifty-seven years;

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

13 (f) An unremarried surviving spouse of a serviceman or servicewoman
14 who died while on active duty during the periods described in section
15 80-401.01 or a surviving spouse of such a serviceman or servicewoman who
16 remarries after attaining the age of fifty-seven years.

17 (3) Application for exemption under subdivision (2)(a), ~~(b), (d),~~
18 ~~(e), or (f)~~ of this section shall not be required in any every subsequent
19 year ~~evenly divisible by five and shall include certification of the~~
20 ~~status described in subdivision (2)(a) of this section from the United~~
21 ~~States Department of Veterans Affairs.~~ Application for exemption under
22 subdivision ~~(2)(c) (2)(b), (c), (d), (e), or (f)~~ of this section shall be
23 required annually and shall include certification of the status described
24 in subdivision ~~(2)(c) (2)(b), (c), (d), (e), or (f)~~ of this section from
25 the United States Department of Veterans Affairs, ~~except that such~~
26 ~~certification of status shall only be required in every subsequent year~~
27 ~~evenly divisible by five.~~

28 (4)(a) If an unremarried surviving spouse who has been granted a
29 homestead exemption under subdivision (2)(b), (d), (e), or (f) of this
30 section remarries before attaining the age of fifty-seven years, such
31 spouse shall lose the homestead exemption. The surviving spouse shall

1 notify the county assessor of such remarriage within thirty days after
2 the remarriage.

3 (b) If an unremarried surviving spouse who has applied for a
4 homestead exemption under subdivision (2)(b), (d), (e), or (f) of this
5 section remarries on or before August 15 of the year of application and
6 before attaining the age of fifty-seven years, such spouse shall be
7 ineligible for the homestead exemption. The surviving spouse shall notify
8 the county assessor of such remarriage within thirty days after the
9 remarriage.

10 **Sec. 2.** Section 77-3510, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 77-3510 On or before February 1 of each year, the Tax Commissioner
13 shall prescribe forms to be used by all claimants for homestead exemption
14 or for transfer of homestead exemption. Such forms shall contain
15 provisions for the showing of all information which the Tax Commissioner
16 may deem necessary to (1) enable the county officials and the Tax
17 Commissioner to determine whether each claim for exemption under sections
18 77-3506, 77-3507, and 77-3508 should be allowed and (2) enable the county
19 assessor to determine whether each claim for transfer of homestead
20 exemption pursuant to section 77-3509.01 should be allowed. It shall be
21 the duty of the county assessor of each county in this state to furnish
22 such forms, upon request, to each person desiring to make application for
23 homestead exemption or for transfer of homestead exemption. The forms so
24 prescribed shall be used uniformly throughout the state, and no
25 application for exemption or for transfer of homestead exemption shall be
26 allowed unless the applicant uses the prescribed form in making an
27 application. The forms shall require an affirmation for any applicant
28 seeking an exemption under subdivision (2)(b), (d), (e), or (f) of
29 section 77-3506 as prescribed by the Tax Commissioner that such applicant
30 is aware that a surviving spouse is required to notify the county
31 assessor of any remarriage that causes the surviving spouse to be

1 ineligible for the exemption pursuant to subsection (4) of section
2 77-3506. The forms shall require the attachment of an income statement
3 for any applicant seeking an exemption under section 77-3507 or 77-3508
4 as prescribed by the Tax Commissioner fully accounting for all household
5 income. The Tax Commissioner shall provide to each county assessor claim
6 forms and address lists of applicants from the prior year in the manner
7 approved by the Tax Commissioner. The application and information
8 contained on any attachments to the application shall be confidential and
9 available to tax officials only.

10 **Sec. 3.** Section 77-3512, Revised Statutes Cumulative Supplement,
11 2024, is amended to read:

12 77-3512 (1) It shall be the duty of each owner who wants a homestead
13 exemption under section 77-3506, 77-3507, or 77-3508 to file an
14 application therefor with the county assessor of the county in which the
15 homestead is located after February 1 and on or before June 30 of each
16 year, except that:

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

21 (b) An owner may file a late application pursuant to section
22 77-3514.01 if he or she includes documentation of a medical condition
23 which impaired the owner's ability to file the application in a timely
24 manner;

25 (c) An owner may file a late application pursuant to section
26 77-3514.01 if he or she includes a copy of the death certificate of a
27 spouse who died during the year for which the exemption is requested; and

28 (d) A veteran or surviving spouse of a veteran, serviceman, or
29 servicewoman qualifying for a homestead exemption under subdivision (2)
30 (a), (b), (d), (e), or (f) of section 77-3506 shall not ~~only~~ be required
31 to file an application in any ~~every~~ subsequent year. ~~evenly divisible by~~

1 ~~five; and~~

2 ~~(e) If a veteran who has been granted a homestead exemption under~~
3 ~~subdivision (2)(a) of section 77-3506 dies during the five-year exemption~~
4 ~~period, the surviving spouse of such veteran shall continue to receive~~
5 ~~such exemption for the remainder of the five-year exemption period. After~~
6 ~~the expiration of the five-year exemption period, the surviving spouse~~
7 ~~shall be required to file for an exemption under subdivision (2)(b) of~~
8 ~~section 77-3506 on an annual basis.~~

9 (2) Failure to file an application as required in subsection (1) of
10 this section shall constitute a waiver of the exemption for the year in
11 which the failure occurred.

12 **Sec. 4.** Original section 77-3510, Reissue Revised Statutes of
13 Nebraska, section 77-3512, Revised Statutes Cumulative Supplement, 2024,
14 and section 77-3506, Revised Statutes Supplement, 2025, are repealed.