

**ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026**  
**COMMITTEE STATEMENT**  
**LB826**

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**Hearing Date:** Wednesday February 11, 2026  
**Committee On:** Revenue  
**Introducer:** DeKay  
**One Liner:** Change provisions relating to late applications for homestead exemptions

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

**Aye:** 8 Senators von Gillern, Bostar, Dungan, Ibach, Jacobson, Sorrentino,  
Kauth, Murman

**Nay:**

**Absent:**

**Present Not Voting:**

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**Testimony:**

**Proponents:**

Senator Barry DeKay  
Jon Cannon  
Mark Lakamp

**Representing:**

Opening Presenter  
Nebraska Association of County Officials  
Lancaster County, Nebraska Veterans Council

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB 826 changes provisions relating to late-filed applications for homestead exemptions.

Section by Section Summary:

Section 1. Amends Neb. Rev. Stat. § 77-3512 to allow an owner to file a late application for a homestead exemption with documentation showing that certification of a disability status was received from the United States Department of Veterans Affairs after June 30 in a given year.

Section 2. Amends Neb. Rev. Stat. § 77-3514.01 to establish that the application filed pursuant to Neb. Rev. Stat. § 77-3512 shall be only for the current year; provide an application timeframe (prior to June 30 of the year the real estate taxes levied become delinquent); and require documentation be submitted showing that the certificate arrived later than June 30.



Section 3. Repealer.

Section 4. Emergency Clause.

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R. Brad von Gillern, Chairperson

