

**ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026**  
**COMMITTEE STATEMENT**  
**LB882**

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**Hearing Date:** Thursday January 29, 2026  
**Committee On:** Revenue  
**Introducer:** Andersen  
**One Liner:** Change provisions relating to homestead exemptions for certain veterans and surviving spouses

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**

<b>Aye:</b>	7	Senators Bostar, von Gillern, Ibach, Jacobson, Kauth, Murman, Sorrentino
<b>Nay:</b>		
<b>Absent:</b>	1	Senator Dungan
<b>Present Not Voting:</b>		

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**Testimony:**

**Proponents:**

Senator Bob Andersen

**Representing:**

Opening Presenter

**Opponents:**

Jon Cannon  
Terry Keebler

**Representing:**

Nebraska Association of County Officials  
Nebraska Association of County Officials

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

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

LB882 would remove the homestead exemption recertification requirement for veterans with a permanent and total disability rating. Currently, they are required to recertify in years divisible by five. It would also allow surviving spouses to continue to claim the homestead exemption beyond the five-year period in which the veteran dies. Finally, the bill requires a surviving spouse who remarries before the age of fifty-seven to inform the county assessor of such remarriage which will result in the removal of the homestead exemption.

**Section-by-Section Summary**

Section 1: Amends section 77-3506 to strike the requirement for 100% permanently disabled veterans to recertify their homestead exemptions in years that end in 0 or 5. This also applies to unremarried surviving spouses and unremarried surviving spouses of servicemembers who die while on active duty. Adds language requiring a surviving spouse under fifty-seven years of age who remarries to inform the county assessor of such remarriage, and who shall then lose the homestead exemption.



Section 2: Amends section 77-3512 to strike language allowing a surviving spouse to only claim the homestead exemption for the five-year period in which the veteran dies. Adds other harmonizing changes to reflect the changes made in section 77-3506.

Section 3: Repealer.

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**Explanation of amendments:**

The Committee considered and adopted AM2430 which strikes and replaces original sections. This amendment contains a technical cleanup regarding certification of disability status and adds a requirement for a surviving spouse who is under fifty-seven years of age to notify the county assessor of remarriage within 30 days of such marriage. The amendment also requires that the county include an affirmation of the impacts of remarriage.

**Section-by-Section Summary:**

Section 1: Amends section 77-3506 to strike the requirement for 100% permanently disabled veterans to recertify their homestead exemptions in years that end in 0 or 5. This also applies to unremarried surviving spouses and unremarried surviving spouses of servicemembers who die while on active duty. Adds language requiring a surviving spouse under fifty-seven years of age who remarries to inform the county assessor of such remarriage within thirty days and who shall then lose the homestead exemption. Adds language that a surviving spouse under fifty-seven years of age who has submitted an homestead exemption application and remarries on or before August 15 is ineligible for the homestead exemption.

Section 2: Amends section 77-3510 to add an requirement for homestead exemption forms prescribed by the Tax Commissioner to require an affirmation that a surviving spouse receiving the homestead exemption is required to notify the county assessor of any remarriage that would make the surviving spouse ineligible for the homestead exemption.

Section 3: Amends section 77-3512 to strike language allowing a surviving spouse to only claim the homestead exemption for the five-year period in which the veteran dies. Adds other harmonizing changes to reflect the changes made in section 77-3506.

Section 4: Repealer.

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R. Brad von Gillern, Chairperson

