

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 826

FINAL READING

Introduced by DeKay, 40; Lippincott, 34; Conrad, 46; Dungan, 26.

Read first time January 07, 2026

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-3512 and 77-3514.01, Revised Statutes Cumulative Supplement,
- 3 2024; to change provisions relating to late applications for
- 4 homestead exemptions; to harmonize provisions; to repeal the
- 5 original sections; and to declare an emergency.
- 6 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 77-3512, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 77-3512 (1) It shall be the duty of each owner who wants a homestead
4 exemption under section 77-3506, 77-3507, or 77-3508 to file an
5 application therefor with the county assessor of the county in which the
6 homestead is located after February 1 and on or before June 30 of each
7 year, except that:

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

12 (b) An owner may file a late application pursuant to section
13 77-3514.01 if he or she includes documentation of a medical condition
14 which impaired the owner's ability to file the application in a timely
15 manner;

16 (c) An owner may file a late application pursuant to section
17 77-3514.01 if he or she includes a copy of the death certificate of a
18 spouse who died during the year for which the exemption is requested;

19 (d) An owner may file a late application pursuant to section
20 77-3514.01 if he or she includes documentation showing that the
21 certification of status described in subsection (2) of section 77-3506
22 was received from the United States Department of Veterans Affairs after
23 June 30;

24 (e) ~~(d)~~ A veteran qualifying for a homestead exemption under
25 subdivision (2)(a) of section 77-3506 shall only be required to file an
26 application in every subsequent year evenly divisible by five; and

27 (f) ~~(e)~~ If a veteran who has been granted a homestead exemption
28 under subdivision (2)(a) of section 77-3506 dies during the five-year
29 exemption period, the surviving spouse of such veteran shall continue to
30 receive such exemption for the remainder of the five-year exemption
31 period. After the expiration of the five-year exemption period, the

1 surviving spouse shall be required to file for an exemption under
2 subdivision (2)(b) of section 77-3506 on an annual basis.

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

6 **Sec. 2.** Section 77-3514.01, Revised Statutes Cumulative Supplement,
7 2024, is amended to read:

8 77-3514.01 (1) A late application filed pursuant to section 77-3512
9 because of a medical condition which impaired the claimant's ability to
10 apply in a timely manner shall only be for the current tax year. The late
11 application shall be filed with the county assessor on or before June 30
12 of the year in which the real estate taxes levied on the property for the
13 current year become delinquent.

14 (2) A late application filed pursuant to section 77-3512 because of
15 the death of a spouse during the year for which the exemption is
16 requested shall only be for the current tax year. The late application
17 shall be filed with the county assessor on or before June 30 of the year
18 in which the real estate taxes levied on the property for the current
19 year become delinquent.

20 (3) A late application filed pursuant to section 77-3512 because
21 certification of the status described in subsection (2) of section
22 77-3506 was received from the United States Department of Veterans
23 Affairs after June 30 shall only be for the current tax year. The late
24 application shall be filed with the county assessor on or before June 30
25 of the year in which the real estate taxes levied on the property for the
26 current year become delinquent.

27 (4) ~~(3)~~ Applications filed under subsection (1) of this section
28 shall include certification of the medical condition affecting the filing
29 from a physician, physician assistant, or advanced practice registered
30 nurse. The medical certification shall be made on forms prescribed by the
31 Tax Commissioner.

1 (5) (4) Applications filed under subsection (2) of this section
2 shall include a copy of the death certificate of the deceased spouse.

3 (6) Applications filed under subsection (3) of this section shall
4 include documentation showing that the certification of status described
5 in subsection (2) of section 77-3506 was received from the United States
6 Department of Veterans Affairs after June 30.

7 (7) (5) The county assessor shall approve or reject the late filing
8 within thirty days of receipt of the late filing. If approved, the county
9 assessor shall mark it approved and sign the application. In case he or
10 she finds that the exemption should not be allowed by reason of not being
11 in conformity to law, the county assessor shall mark the application as
12 rejected and state the reason for rejection and sign the application. In
13 any case when the county assessor rejects an exemption, he or she shall
14 notify the applicant of such action by mailing written notice to the
15 applicant at the address shown in the application. The notice shall be on
16 forms prescribed by the Tax Commissioner. In any case when the county
17 assessor rejects an exemption, such applicant may obtain a hearing before
18 the county board of equalization in the manner described by section
19 77-3519.

20 **Sec. 3.** Original sections 77-3512 and 77-3514.01, Revised Statutes
21 Cumulative Supplement, 2024, are repealed.

22 **Sec. 4.** Since an emergency exists, this act takes effect when
23 passed and approved according to law.