

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 882**

Introduced by Andersen, 49.

Read first time January 08, 2026

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-3512, Revised Statutes Cumulative Supplement, 2024, and section
- 3 77-3506, Revised Statutes Supplement, 2025; to change provisions
- 4 relating to homestead exemptions for certain veterans and surviving
- 5 spouses; and to repeal the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

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

3           77-3506 (1) All homesteads in this state shall be assessed for  
4 taxation the same as other property, except that there shall be exempt  
5 from taxation, on any homestead described in subsection (2) of this  
6 section, one hundred percent of the exempt amount.

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

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

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

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

27           (d) An unremarried surviving spouse of any veteran, including a  
28 veteran other than a veteran described in section 80-401.01, who was  
29 discharged or otherwise separated with a characterization of honorable or  
30 general (under honorable conditions) and who died because of a service-  
31 connected disability or a surviving spouse of such a veteran who

1 remarries after attaining the age of fifty-seven years;

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

7 (f) An unremarried surviving spouse of a serviceman or servicewoman  
8 who died while on active duty during the periods described in section  
9 80-401.01 or a surviving spouse of such a serviceman or servicewoman who  
10 remarries after attaining the age of fifty-seven years.

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

22 (4) If an unremarried surviving spouse who has been granted a  
23 homestead exemption under subdivision (2)(b) or (f) of this section  
24 remarries before attaining the age of fifty-seven years, such spouse  
25 shall lose the homestead exemption. The surviving spouse shall notify the  
26 county assessor of such remarriage within a reasonable time.

27 **Sec. 2.** Section 77-3512, Revised Statutes Cumulative Supplement,  
28 2024, is amended to read:

29 77-3512 (1) It shall be the duty of each owner who wants a homestead  
30 exemption under section 77-3506, 77-3507, or 77-3508 to file an  
31 application therefor with the county assessor of the county in which the

1 homestead is located after February 1 and on or before June 30 of each  
2 year, except that:

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

7 (b) An owner may file a late application pursuant to section  
8 77-3514.01 if he or she includes documentation of a medical condition  
9 which impaired the owner's ability to file the application in a timely  
10 manner;

11 (c) An owner may file a late application pursuant to section  
12 77-3514.01 if he or she includes a copy of the death certificate of a  
13 spouse who died during the year for which the exemption is requested; and

14 (d) A veteran or surviving spouse of a veteran, serviceman, or  
15 service woman qualifying for a homestead exemption under subdivision (2)  
16 (a), (b), or (f) of section 77-3506 shall not only be required to file an  
17 application in any every subsequent year, evenly divisible by five; and

18 ~~(e) If a veteran who has been granted a homestead exemption under~~  
19 ~~subdivision (2)(a) of section 77-3506 dies during the five-year exemption~~  
20 ~~period, the surviving spouse of such veteran shall continue to receive~~  
21 ~~such exemption for the remainder of the five-year exemption period. After~~  
22 ~~the expiration of the five-year exemption period, the surviving spouse~~  
23 ~~shall be required to file for an exemption under subdivision (2)(b) of~~  
24 ~~section 77-3506 on an annual basis.~~

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

28 **Sec. 3.** Original section 77-3512, Revised Statutes Cumulative  
29 Supplement, 2024, and section 77-3506, Revised Statutes Supplement, 2025,  
30 are repealed.