

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB826

Chairperson: Senator R. Brad von Gillern

Committee: Revenue

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB826 would permit an applicant for a veteran homestead exemption to file a late application if he or she (1) includes documentation showing that the certification of status was received from the United States Department of Veterans Affairs after the statutory June 30 deadline and (2) files with the county assessor on or before June 30th of the year in which the real estate taxes levied on the property for the current year become delinquent.

Principal Introducer: _____

Senator Barry DeKay