

## LEGISLATIVE BILL 826

Approved by the Governor April 14, 2026

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

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 77-3512 and 77-3514.01, Revised Statutes Cumulative Supplement, 2024; to change provisions relating to late applications for homestead exemptions; to harmonize provisions; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(7) ~~(5)~~ The county assessor shall approve or reject the late filing within thirty days of receipt of the late filing. If approved, the county assessor shall mark it approved and sign the application. In case he or she finds that

the exemption should not be allowed by reason of not being in conformity to law, the county assessor shall mark the application as rejected and state the reason for rejection and sign the application. In any case when the county assessor rejects an exemption, he or she shall notify the applicant of such action by mailing written notice to the applicant at the address shown in the application. The notice shall be on forms prescribed by the Tax Commissioner. In any case when the county assessor rejects an exemption, such applicant may obtain a hearing before the county board of equalization in the manner described by section 77-3519.

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

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