

AMENDMENTS TO LB1080

Introduced by Revenue.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 77-3506, Revised Statutes Cumulative Supplement,
4 2020, is amended to read:

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

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

11 (a) A veteran who was discharged or otherwise separated with a
12 characterization of honorable or general (under honorable conditions),
13 who is drawing compensation from the United States Department of Veterans
14 Affairs because of one hundred percent service-connected permanent
15 disability, and who is not eligible for total exemption under sections
16 77-3526 to 77-3528;

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

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

1 (d) ~~(b)~~ An unremarried surviving spouse of any veteran, including a
2 veteran other than a veteran described in section 80-401.01, who was
3 discharged or otherwise separated with a characterization of honorable or
4 general (under honorable conditions) and who died because of a service-
5 connected disability or a surviving spouse of such a veteran who
6 remarries after attaining the age of fifty-seven years;

7 (e) ~~(c)~~ An unremarried surviving spouse of a serviceman or
8 servicewoman, including a veteran other than a veteran described in
9 section 80-401.01, whose death while on active duty was service-connected
10 or a surviving spouse of such a serviceman or servicewoman who remarries
11 after attaining the age of fifty-seven years; and

12 (f) ~~(d)~~ An unremarried surviving spouse of a serviceman or
13 servicewoman who died while on active duty during the periods described
14 in section 80-401.01 or a surviving spouse of such a serviceman or
15 servicewoman who remarries after attaining the age of fifty-seven years.

16 (3) Application for exemption under subdivision (2)(a) of this
17 section shall be required once every five years and shall include
18 certification of the status described in subdivision (2)(a) set forth in
19 subsection (2) of this section from the United States Department of
20 Veterans Affairs. Application for exemption under subdivision (2)(b),
21 (c), (d), (e), or (f) of this section shall be required annually and
22 shall include certification of the status described in subdivision (2)
23 (b), (c), (d), (e), or (f) of this section from the United States
24 Department of Veterans Affairs, except that such certification of status
25 shall only be required once every five years Such certification shall not
26 be required in succeeding years if no change in status has occurred,
27 except that the county assessor or the Tax Commissioner may request such
28 certification to verify that no change in status has occurred.

29 Sec. 2. Section 77-3512, Revised Statutes Supplement, 2021, is
30 amended to read:

31 77-3512 (1) It shall be the duty of each owner who wants a

1 homestead exemption under section 77-3506, 77-3507, or 77-3508 to file an
2 application therefor with the county assessor of the county in which the
3 homestead is located after February 1 and on or before June 30 of each
4 year. ~~Failure to do so shall constitute a waiver of the exemption for~~
5 ~~that year, except that:~~

6 (a) ~~(1)~~ The county board of the county in which the homestead is
7 located may, by majority vote, extend the deadline for an applicant to on
8 or before July 20. An extension shall not be granted to an applicant who
9 received an extension in the immediately preceding year;

10 (b) ~~(2)~~ An owner may file a late application pursuant to section
11 77-3514.01 if he or she includes documentation of a medical condition
12 which impaired the owner's ability to file the application in a timely
13 manner; ~~and~~

14 (c) ~~(3)~~ An owner may file a late application pursuant to section
15 77-3514.01 if he or she includes a copy of the death certificate of a
16 spouse who died during the year for which the exemption is requested; ~~-~~

17 (d) A veteran qualifying for a homestead exemption under subdivision
18 (2)(a) of section 77-3506 shall only be required to file an application
19 once every five years; and

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

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

30 Sec. 3. Section 77-3513, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 77-3513 The county assessor shall mail a notice on or before April 1
2 to claimants who are the owners of a homestead which was granted an
3 exemption under section 77-3506, 77-3507, or 77-3508 and who are required
4 to refile for such exemption in the current ~~preceeding~~ year unless the
5 claimant has already filed the application for the current year or the
6 county assessor has reason to believe there has been a change of
7 circumstances so that the claimant no longer qualifies. The notice shall
8 include the claimant's name, the application deadlines for the current
9 year, a list of documents that must be filed with the application, and
10 the county assessor's office address and telephone number.

11 Sec. 4. Section 77-3522, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 77-3522 (1) Any person who makes any false or fraudulent claim for
14 exemption or any false statement or false representation of a material
15 fact in support of such claim or any person who knowingly assists another
16 in the preparation of any such false or fraudulent claim or enters into
17 any collusion with another by the execution of a fictitious deed or other
18 instrument for the purpose of obtaining unlawful exemption under sections
19 77-3501 to 77-3529 shall be guilty of a Class II misdemeanor and shall be
20 subject to a forfeiture of any such exemption for a period of two years
21 from the date of conviction. Any person who shall make an oath or
22 affirmation to any false or fraudulent application for homestead
23 exemption knowing the same to be false or fraudulent shall be guilty of a
24 Class I misdemeanor.

25 (2) In addition to the penalty provided in subsection (1) of this
26 section, if any person (a) files a claim for exemption as provided in
27 section 77-3506, 77-3507, or 77-3508 which is excessive due to
28 misstatements by the owner filing such claim or (b) fails to notify the
29 county assessor of a change in status of a veteran qualifying for a
30 homestead exemption under subdivision (2)(a) of section 77-3506 which
31 affected all or a portion of the exemption period, including a change in

1 rating, a transfer of the property, or the death of the veteran, the
2 claim may be disallowed in full and, if the claim has been allowed, an
3 amount equal to the amount of taxes lawfully due during the applicable
4 exemption period but not paid by reason of such unlawful and improper
5 allowance of homestead exemption shall be due and shall upon entry of the
6 amount thereof on the books of the county treasurer be a lien on such
7 property until paid and a penalty equal to the amount of taxes lawfully
8 due but claimed for exemption shall be assessed. Any amount paid to
9 satisfy a lien imposed pursuant to this subsection shall be paid to the
10 county treasurer in the same manner that other property taxes are paid,
11 and the county treasurer shall remit such amount to the State Treasurer
12 for credit to the General Fund. Any penalty collected pursuant to this
13 subsection shall be retained by the county in which such penalty is
14 assessed.

15 (3) For any veteran claiming a homestead exemption under subdivision
16 (2)(a) of section 77-3506, the county assessor may revoke such exemption
17 back to the date on which the county assessor has reason to believe that
18 the exemption was improper upon notice to the veteran of the revocation.
19 The veteran may then provide evidence in favor of receiving the exemption
20 to the county assessor, and the county assessor may revise any revocation
21 based on such evidence. Any decision of the county assessor to revoke a
22 homestead exemption under this subsection may be appealed to the county
23 board within thirty days after the decision. The county board may reverse
24 or modify the revocation if there is clear and convincing evidence that
25 the veteran qualified for the exemption for a particular period of time.

26 (4) Any additional taxes or penalties imposed pursuant to this
27 section may be appealed in the same manner as appeals are made under
28 section 77-3519.

29 Sec. 5. This act becomes operative on January 1, 2023.

30 Sec. 6. Original sections 77-3513 and 77-3522, Reissue Revised
31 Statutes of Nebraska, section 77-3506, Revised Statutes Cumulative

- 1 Supplement, 2020, and section 77-3512, Revised Statutes Supplement, 2021,
- 2 are repealed.