

LEGISLATIVE BILL 396

Approved by the Governor May 2, 1983

Introduced by Revenue Committee, Carsten, 2,
Chairperson; Pappas, 42; Landis, 46;
Hefner, 19; Hannibal, 4; Lundy, 36;
Sieck, 24

AN ACT relating to revenue and taxation; to eliminate certain homestead exemptions; to harmonize provisions; to amend sections 77-3510, 77-3512, 77-3513, 77-3514, 77-3516, and 77-3524, Reissue Revised Statutes of Nebraska, 1943; to provide an operative date; and to repeal the original sections, and also section 77-3506, Reissue Revised Statutes of Nebraska, 1943.

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

Section 1. That section 77-3510, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3510. On or before January 1 of each year, the Tax Commissioner shall prescribe suitable blank forms to be used by all claimants for homestead exemption. Such forms shall contain provisions for the showing of all information which the Tax Commissioner may deem necessary to (1) enable the proper county officials to determine whether each claim for exemption under sections ~~77-3506~~, 77-3508, and 77-3509 should be allowed, and (2) enable the Tax Commissioner to determine whether each claim for exemption under section 77-3507 should be allowed. It shall be the duty of the county assessor of each county in this state to furnish such forms, upon request, to each person desiring to make application for homestead exemption on property located within that county. The forms so prescribed shall be used uniformly throughout the state and no application for exemption shall be allowed unless the applicant uses the regularly prescribed form in making an application.

Sec. 2. That section 77-3512, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3512. It shall be the duty of each owner who applies for the homestead exemption provided in sections ~~77-3506~~ 77-3507 to 77-3509, to file an application therefor with the county assessor of the county in which

the real estate is located on or before June 15, 1980, and on or before April 1 of each year, thereafter, and failure to do so shall constitute a waiver of the exemption for that year.

Sec. 3. That section 77-3513, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3513. (1) If an owner is granted a homestead exemption as provided in section ~~77-3506~~ or 77-3509 or subdivision (2), (3), (4), or (5) of section 77-3508, the homestead exemption as to such property shall remain in full force and effect for each succeeding year without reapplication, if the owner is in all respects entitled to the exemption granted under the provisions of sections 77-3501 to 77-3523. Once a qualified claimant has filed an application for homestead exemption and the exemption has been granted for that year, no reapplication need be filed for succeeding years, in which case the county assessor and Tax Commissioner shall determine whether the claimant shall qualify for the homestead exemption in such succeeding years as otherwise provided in sections 77-3501 to 77-3523 as though a claim were made.

(2) It shall be the duty of each claimant who wants the homestead exemption provided in subdivision (1) of section 77-3508 to file an application therefor with the county assessor on or before June 15, 1980, and on or before April 1 of each year, thereafter, and failure to do so shall constitute a waiver of the exemption for such year.

Sec. 4. That section 77-3514, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3514. The owner of a homestead which has been granted an exemption under sections ~~77-3506~~ 77-3507 to 77-3509 shall notify the county assessor by March 15 of each year of any change in the homestead exemption status occurring in the preceding year. If, by his or her failure to give such notice, any such property owner permits the allowance of the homestead exemption for any succeeding year after the homestead exemption status of such property has changed, an amount equal to the amount of the taxes lawfully due but not paid by reason of such unlawful and improper allowance of homestead exemption, together with penalty and interest on such total sum as provided by statute on delinquent ad valorem taxes, shall be due and shall, upon entry of the amount thereof on the books of the county treasurer, be a lien on such property while unpaid. Such lien may be enforced in the manner provided for liens for other delinquent taxes. Any person who has permitted the improper and unlawful allowance of such homestead exemption on his or her property shall, as an additional penalty, also forfeit his or her right to a homestead exemption on any other property in this state for the two succeeding years.

Sec. 5. That section 77-3516, Reissue Revised

Statutes of Nebraska, 1943, be amended to read as follows:

77-3516. The county assessor shall examine each application for homestead exemption filed with him or her for an exemption pursuant to section ~~77-3506~~, 77-3508, or 77-3509 and shall determine whether or not such application should be approved or rejected and, if approved, determine the amount of the exemption. If the application is approved, the county assessor shall mark the same approved and show thereon the amount of exemption allowed and make the proper deduction upon the assessment rolls. 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 rejected and state thereon the reason for such rejection. In any case when the county assessor disallows or reduces an application for 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, which notice shall be mailed not later than ~~the second Monday in July for 1980~~, and not later than the fourth Monday in April of each year ~~thereafter~~ and shall be on forms prescribed by the Tax Commissioner. All applications for exemption, showing thereon the action of the county assessor, shall be delivered to the county board of equalization on or before ~~the second Monday in July for 1980~~, and not later than the fourth Monday of April of each year. ~~thereafter.~~

Sec. 6. That section 77-3524, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3524. The Department of Revenue shall maintain statistics to demonstrate the number of claimants and the amount of relief granted for each category of homestead exemption. The categories shall include, but not be limited to, single claimants over sixty-five years of age, married claimant with one spouse over sixty-five years of age, married claimant with both spouses over sixty-five years of age for conventional homes and for mobile homes and homes on leased land, ~~claimants under sixty-five years of age for conventional homes and mobile homes~~, and claimants eligible due to disabilities.

Sec. 7. This act shall be operative for all taxable years commencing on and after January 1, 1983.

Sec. 8. That original sections 77-3510, 77-3512, 77-3513, 77-3514, 77-3516, and 77-3524, Reissue Revised Statutes of Nebraska, 1943, and also section 77-3506, Reissue Revised Statutes of Nebraska, 1943, are repealed.