

LEGISLATIVE BILL 834

Approved by the Governor March 17, 1988

Introduced by Beyer, 3

AN ACT relating to revenue and taxation; to amend sections 77-3509.01, 77-3509.02, and 77-3514, Revised Statutes Supplement, 1987; to provide for the transfer of a homestead exemption in all counties; and to repeal the original sections.

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

Section 1. That section 77-3509.01, Revised Statutes Supplement, 1987, be amended to read as follows:

77-3509.01. ~~in counties having a population greater than three hundred thousand; the~~ The owner of a homestead which has been granted an exemption provided in sections 77-3507 to 77-3509, who transfers the ownership of such homestead and becomes the owner of another homestead within the county prior to August 15 during the year for which the exemption was granted, may file an application with the county assessor, on or before August 15 of such year, for a transfer of the exemption to the new homestead. The county assessor shall examine each application and determine whether or not the new homestead, except for the January 1 through August 15 ownership and occupancy requirement, is a homestead as defined in section 77-3502. If the application is approved by the county assessor, he or she shall make a deduction upon the assessment rolls using the same criteria as previously applied to the original homestead. The county assessor may allow the application for transfer to also be considered an application for a homestead exemption for the subsequent year.

Sec. 2. That section 77-3509.02, Revised Statutes Supplement, 1987, be amended to read as follows:

77-3509.02. ~~in counties having a population greater than three hundred thousand; if~~ If the owner of any homestead granted an exemption under sections 77-3507 to 77-3509 transfers the ownership of such homestead on or before August 15 of any year pursuant to section 77-3509.01 and makes the application for transfer of the homestead exemption and such application

is approved, the exemption shall be disallowed for such year as applied to the original homestead if the exemption was granted based on the status of such owner.

Sec. 3. That section 77-3514, Revised Statutes Supplement, 1987, be amended to read as follows:

77-3514. Commencing January 1, 1989, the owner of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(a) of section 77-3508, shall certify to the county assessor by April 1 of each year that a change in the homestead exemption status has occurred or that no change in the homestead exemption status has occurred. For purposes of this section, change in the homestead exemption status shall include any change in the name of the owner, ownership, residence, occupancy, marital status, veteran status, rating by the Veterans' Administration of the United States, or any other change that would affect the qualification for or type of exemption granted, except income checked by the Tax Commissioner under section 77-3517. In addition, ~~in counties having a population greater than three hundred thousand,~~ the owner of a homestead which has been granted an exemption under sections 77-3507 to 77-3509 may notify the county assessor by August 15 of each year of any change in the homestead exemption status occurring in the preceding portion of the calendar year as a result of a transfer of the homestead exemption pursuant to sections 77-3509.01 and 77-3509.02. If by his or her failure to give such notice any property owner permits the allowance of the homestead exemption for any year, or in the year of application in the case of transfers pursuant to sections 77-3509.01 and 77-3509.02, 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 property in this state for the two succeeding years.

Sec. 4. That original sections 77-3509.01,

LB 834

LB 834

77-3509.02, and 77-3514, Revised Statutes Supplement, 1987, are repealed.