

AMENDMENTS TO LB986

Introduced by Hadley

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

3 Section 1. Section 77-3507, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 77-3507 (1) All homesteads in this state shall be
6 assessed for taxation the same as other property, except that
7 there shall be exempt from taxation on homesteads of qualified
8 claimants a percentage of the exempt amount as limited by section
9 77-3506.03. The percentage of the exempt amount shall be determined
10 based on the household income of a claimant pursuant to subsections
11 (2) through (4) of this section.

12 (2) For ~~2000~~, 2014, for a qualified married or closely
13 related claimant, the percentage of the exempt amount for which
14 the claimant shall be eligible shall be the percentage in Column B
15 which corresponds with the claimant's household income in Column A
16 in the table found in this subsection.

17	Column A	Column B
18	Household Income	Percentage
19	In Dollars	Of Relief
20	0 through 22,500	100
21	22,501 through 23,700	85
22	23,701 through 24,900	70
23	24,901 through 26,100	55
24	26,101 through 27,300	40

1	27,301 through 28,500	25
2	28,501 and over	0

3	<u>Column A</u>	<u>Column B</u>
4	<u>Household Income</u>	<u>Percentage</u>
5	<u>In Dollars</u>	<u>Of Relief</u>
6	<u>0 through 31,600</u>	<u>100</u>
7	<u>31,601 through 33,300</u>	<u>90</u>
8	<u>33,301 through 35,000</u>	<u>80</u>
9	<u>35,001 through 36,700</u>	<u>70</u>
10	<u>36,701 through 38,400</u>	<u>60</u>
11	<u>38,401 through 40,100</u>	<u>50</u>
12	<u>40,101 through 41,800</u>	<u>40</u>
13	<u>41,801 through 43,500</u>	<u>30</u>
14	<u>43,501 through 45,200</u>	<u>20</u>
15	<u>45,201 through 46,900</u>	<u>10</u>
16	<u>46,901 and over</u>	<u>0</u>

17 (3) For 2000, 2014, for a qualified single claimant, the
18 percentage of the exempt amount for which the claimant shall be
19 eligible shall be the percentage in Column B which corresponds with
20 the claimant's household income in Column A in the table found in
21 this subsection.

22	<u>Column A</u>	<u>Column B</u>
23	<u>Household Income</u>	<u>Percentage</u>
24	<u>In Dollars</u>	<u>Of Relief</u>
25	<u>0 through 19,200</u>	<u>100</u>
26	<u>19,201 through 20,200</u>	<u>85</u>
27	<u>20,201 through 21,200</u>	<u>70</u>
28	<u>21,201 through 22,200</u>	<u>55</u>
29	<u>22,201 through 23,200</u>	<u>40</u>
30	<u>23,201 through 24,200</u>	<u>25</u>

1	24,201 and over	0
2	<u>Column A</u>	<u>Column B</u>
3	<u>Household Income</u>	<u>Percentage</u>
4	<u>In Dollars</u>	<u>Of Relief</u>
5	<u>0 through 26,900</u>	<u>100</u>
6	<u>26,901 through 28,300</u>	<u>90</u>
7	<u>28,301 through 29,700</u>	<u>80</u>
8	<u>29,701 through 31,100</u>	<u>70</u>
9	<u>31,101 through 32,500</u>	<u>60</u>
10	<u>32,501 through 33,900</u>	<u>50</u>
11	<u>33,901 through 35,300</u>	<u>40</u>
12	<u>35,301 through 36,700</u>	<u>30</u>
13	<u>36,701 through 38,100</u>	<u>20</u>
14	<u>38,101 through 39,500</u>	<u>10</u>
15	<u>39,501 and over</u>	<u>0</u>

16 (4) For exemption applications filed in calendar year
17 ~~2001~~ 2015 and each year thereafter, the income eligibility amounts
18 in subsections (2) and (3) of this section shall be adjusted for
19 inflation by the method provided in section 151 of the Internal
20 Revenue Code. The income eligibility amounts shall be adjusted for
21 cumulative inflation since ~~2000~~ 2014. If any amount is not a
22 multiple of one hundred dollars, the amount shall be rounded to the
23 next lower multiple of one hundred dollars.

24 Sec. 2. Section 77-3508, Reissue Revised Statutes of
25 Nebraska, is amended to read:

26 77-3508 (1)(a) All homesteads in this state shall be
27 assessed for taxation the same as other property, except that
28 there shall be exempt from taxation, on any homestead described
29 in subdivision (b) of this subsection, a percentage of the exempt

1 amount as limited by section 77-3506.03. The exemption shall be
2 based on the household income of a claimant pursuant to subsections
3 (2) through (4) of this section.

4 (b) The exemption described in subdivision (a) of this
5 subsection shall apply to homesteads of:

6 (i) Veterans as defined in section 80-401.01 who were
7 discharged or otherwise separated with a characterization of
8 honorable or general (under honorable conditions) and who are
9 totally disabled by a non-service-connected accident or illness;

10 (ii) Individuals who have a permanent physical disability
11 and have lost all mobility so as to preclude locomotion without the
12 regular use of a mechanical aid or prostheses; and

13 (iii) Individuals who have undergone amputation of both
14 arms above the elbow or who have a permanent partial disability of
15 both arms in excess of seventy-five percent.

16 (c) Application for the exemption described in
17 subdivision (a) of this subsection shall include certification
18 from a qualified medical physician, physician assistant, or
19 advanced practice registered nurse for subdivisions (b)(i) through
20 (b)(iii) of this subsection or certification from the United States
21 Department of Veterans Affairs affirming that the homeowner is
22 totally disabled due to non-service-connected accident or illness
23 for subdivision (b)(i) of this subsection. Such certification from
24 a qualified medical physician, physician assistant, or advanced
25 practice registered nurse shall be made on forms prescribed by the
26 Department of Revenue.

27 (2) For ~~2000~~, 2014, for a married or closely related

1 claimant as described in subsection (1) of this section, the
2 percentage of the exempt amount for which the claimant shall be
3 eligible shall be the percentage in Column B which corresponds with
4 the claimant's household income in Column A in the table found in
5 this subsection.

6	Column A	Column B
7	Household Income	Percentage
8	In Dollars	Of Relief
9	0 through 24,700	100
10	24,701 through 25,900	85
11	25,901 through 27,100	70
12	27,101 through 28,300	55
13	28,301 through 29,500	40
14	29,501 through 30,700	25
15	30,701 and over	0

16	<u>Column A</u>	<u>Column B</u>
17	<u>Household Income</u>	<u>Percentage</u>
18	<u>In Dollars</u>	<u>Of Relief</u>
19	<u>0 through 34,700</u>	<u>100</u>
20	<u>34,701 through 36,400</u>	<u>90</u>
21	<u>36,401 through 38,100</u>	<u>80</u>
22	<u>38,101 through 39,800</u>	<u>70</u>
23	<u>39,801 through 41,500</u>	<u>60</u>
24	<u>41,501 through 43,200</u>	<u>50</u>
25	<u>43,201 through 44,900</u>	<u>40</u>
26	<u>44,901 through 46,600</u>	<u>30</u>
27	<u>46,601 through 48,300</u>	<u>20</u>
28	<u>48,301 through 50,000</u>	<u>10</u>
29	<u>50,001 and over</u>	<u>0</u>

30 (3) For ~~2000~~, 2014, for a single claimant as described in

1 subsection (1) of this section, the percentage of the exempt amount
2 for which the claimant shall be eligible shall be the percentage in
3 Column B which corresponds with the claimant's household income in
4 Column A in the table found in this subsection.

5	Column A	Column B
6	Household Income	Percentage
7	In Dollars	Of Relief
8	0 through 21,600	100
9	21,601 through 22,600	85
10	22,601 through 23,600	70
11	23,601 through 24,600	55
12	24,601 through 25,600	40
13	25,601 through 26,600	25
14	26,601 and over	0

15	<u>Column A</u>	<u>Column B</u>
16	<u>Household Income</u>	<u>Percentage</u>
17	<u>In Dollars</u>	<u>Of Relief</u>
18	<u>0 through 30,300</u>	<u>100</u>
19	<u>30,301 through 31,700</u>	<u>90</u>
20	<u>31,701 through 33,100</u>	<u>80</u>
21	<u>33,101 through 34,500</u>	<u>70</u>
22	<u>34,501 through 35,900</u>	<u>60</u>
23	<u>35,901 through 37,300</u>	<u>50</u>
24	<u>37,301 through 38,700</u>	<u>40</u>
25	<u>38,701 through 40,100</u>	<u>30</u>
26	<u>40,101 through 41,500</u>	<u>20</u>
27	<u>41,501 through 42,900</u>	<u>10</u>
28	<u>42,901 and over</u>	<u>0</u>

29 (4) For exemption applications filed in calendar year
30 ~~2001~~ 2015 and each year thereafter, the income eligibility amounts

1 in subsections (2) and (3) of this section shall be adjusted for
2 inflation by the method provided in section 151 of the Internal
3 Revenue Code. The income eligibility amounts shall be adjusted for
4 cumulative inflation since ~~2000-~~ 2014. If any amount is not a
5 multiple of one hundred dollars, the amount shall be rounded to the
6 next lower multiple of one hundred dollars.

7 Sec. 3. Section 77-3509, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 77-3509 (1)(a) All homesteads in this state shall be
10 assessed for taxation the same as other property, except that
11 there shall be exempt from taxation, on any homestead described
12 in subdivision (b) of this subsection, a percentage of the exempt
13 amount as limited by section 77-3506.03.

14 (b) The exemption described in subdivision (a) of this
15 subsection shall apply to homesteads of:

16 (i) A veteran described in section 80-401.01 who was
17 discharged or otherwise separated with a characterization of
18 honorable or general (under honorable conditions), who is drawing
19 compensation from the United States Department of Veterans Affairs
20 because of one hundred percent disability, and who is not eligible
21 for total exemption under sections 77-3526 to 77-3528 or the
22 unremarried widow or widower of a veteran described in this
23 subdivision (i);

24 (ii) An unremarried widow or widower of any veteran,
25 including a veteran other than a veteran described in section
26 80-401.01, who was discharged or otherwise separated with
27 a characterization of honorable or general (under honorable

1 conditions) and who died because of a service-connected disability;

2 (iii) An unremarried widow or widower of a serviceman
3 or servicewoman who died while on active duty during the periods
4 described in section 80-401.01; and

5 (iv) An unremarried widow or widower of a serviceman or
6 servicewoman, including a veteran other than a veteran described
7 in section 80-401.01, whose death while on active duty was
8 service-connected.

9 (c) The exemption described in subdivision (a) of
10 this subsection shall be based on the household income of a
11 claimant pursuant to subsections (2) through (4) of this section.
12 Application for exemption under this section shall include
13 certification of the status set forth in this section from the
14 United States Department of Veterans Affairs.

15 (2) For ~~2000~~, 2014, for a married or closely related
16 claimant as described in subsection (1) of this section, the
17 percentage of the exempt amount for which the claimant shall be
18 eligible shall be the percentage in Column B which corresponds with
19 the claimant's household income in Column A in the table found in
20 this subsection.

21	Column A	Column B
22	Household Income	Percentage
23	In Dollars	Of Relief
24	0 through 24,700	100
25	24,701 through 25,900	85
26	25,901 through 27,100	70
27	27,101 through 28,300	55
28	28,301 through 29,500	40

1	29,501 through 30,700	25
2	30,701 and over	0

3	<u>Column A</u>	<u>Column B</u>
4	<u>Household Income</u>	<u>Percentage</u>
5	<u>In Dollars</u>	<u>Of Relief</u>
6	<u>0 through 34,700</u>	<u>100</u>
7	<u>34,701 through 36,400</u>	<u>90</u>
8	<u>36,401 through 38,100</u>	<u>80</u>
9	<u>38,101 through 39,800</u>	<u>70</u>
10	<u>39,801 through 41,500</u>	<u>60</u>
11	<u>41,501 through 43,200</u>	<u>50</u>
12	<u>43,201 through 44,900</u>	<u>40</u>
13	<u>44,901 through 46,600</u>	<u>30</u>
14	<u>46,601 through 48,300</u>	<u>20</u>
15	<u>48,301 through 50,000</u>	<u>10</u>
16	<u>50,001 and over</u>	<u>0</u>

17 (3) For ~~2000~~, 2014, for a single claimant as described in
18 subsection (1) of this section, the percentage of the exempt amount
19 for which the claimant shall be eligible shall be the percentage in
20 Column B which corresponds with the claimant's household income in
21 Column A in the table found in this subsection.

22	<u>Column A</u>	<u>Column B</u>
23	<u>Household Income</u>	<u>Percentage</u>
24	<u>In Dollars</u>	<u>Of Relief</u>
25	<u>0 through 21,600</u>	<u>100</u>
26	<u>21,601 through 22,600</u>	<u>85</u>
27	<u>22,601 through 23,600</u>	<u>70</u>
28	<u>23,601 through 24,600</u>	<u>55</u>
29	<u>24,601 through 25,600</u>	<u>40</u>
30	<u>25,601 through 26,600</u>	<u>25</u>

