

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 429

Introduced by Bruning, 3

Read first time January 14, 1999

Committee: Revenue

A BILL

1 FOR AN ACT relating to homesteads; to amend section 77-3509,
2 Revised Statutes Supplement, 1998; to change income
3 levels as prescribed; to repeal the original section; and
4 to declare an emergency.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3509, Revised Statutes Supplement,
2 1998, is amended to read:

3 77-3509. (1) All homesteads in this state shall be
4 assessed for taxation the same as other property, except that there
5 shall be exempt from taxation, on any homestead of (a) any veteran
6 as defined in section 80-401.01 drawing compensation from the
7 United States Department of Veterans Affairs because of one hundred
8 percent disability and not eligible for total exemption under
9 sections 77-3526 to 77-3528 or the unremarried widow or widower of
10 such veteran, (b) the unremarried widow or widower of any veteran,
11 including those not listed in section 80-401.01, who died because
12 of a service-connected disability, (c) the unremarried widow or
13 widower of a serviceman or servicewoman who died while on active
14 duty during the dates described in section 80-401.01, or (d) the
15 unremarried widow or widower of a serviceman or servicewoman,
16 including those not listed in section 80-401.01, whose death while
17 on active duty was service-connected, a percentage of the exempt
18 amount as limited by section 77-3506.03.

19 The exemption shall be based on the household income of a
20 claimant pursuant to subsections (2) through ~~(6)~~ (4) of this
21 section. Application for exemption under this section shall
22 include certification of the status set forth in this section from
23 the United States Department of Veterans Affairs.

24 ~~(2) For 1996, for a married claimant as described in~~
25 ~~subsection (1) of this section, the percentage of the exempt amount~~
26 ~~for which the claimant is eligible shall be the percentage in~~
27 ~~Column B which corresponds with the claimant's household income in~~
28 ~~Column A in the table found in this subsection.~~

1	Column A	Column B
2	Household Income	Percentage
3	In Dollars	Of Relief
4	0 through 20,000	100
5	20,001 through 21,000	85
6	21,001 through 22,000	70
7	22,001 through 23,000	55
8	23,001 through 24,000	40
9	24,001 through 25,000	25
10	25,001 and over	0

11 (3) For 1996, for a single claimant as described in
 12 subsection (1) of this section, the percentage of the exempt amount
 13 for which the claimant is eligible shall be the percentage in
 14 Column B which corresponds with the claimant's household income in
 15 Column A in the table found in this subsection.

16	Column A	Column B
17	Household Income	Percentage
18	In Dollars	Of Relief
19	0 through 17,500	100
20	17,501 through 18,300	85
21	18,301 through 19,100	70
22	19,101 through 19,900	55
23	19,901 through 20,700	40
24	20,701 through 21,500	25
25	21,501 and over	0

26 (4) For 1997 (2) For 1999, for a married or closely
 27 related claimant as described in subsection (1) of this section,
 28 the percentage of the exempt amount for which the claimant shall be

1 eligible shall be the percentage in Column B which corresponds with
 2 the claimant's income in Column A in the table found in this
 3 subsection.

4	Column A	Column B
5	Household Income	Percentage
6	In Dollars	Of Relief
7	0 through 21,200	100
8	21,201 through 22,200	85
9	22,201 through 23,200	70
10	23,201 through 24,200	55
11	24,201 through 25,200	40
12	25,201 through 26,200	25
13	26,201 and over	0
14	<u>0 through 27,300</u>	<u>100</u>
15	<u>27,301 through 28,400</u>	<u>85</u>
16	<u>28,401 through 29,400</u>	<u>70</u>
17	<u>29,401 through 30,500</u>	<u>55</u>
18	<u>30,501 through 31,600</u>	<u>40</u>
19	<u>31,601 through 32,600</u>	<u>25</u>
20	<u>32,601 and over</u>	<u>0</u>

21 ~~(5) For 1997~~ (3) For 1999, for a single claimant as
 22 described in subsection (1) of this section, the percentage of the
 23 exempt amount for which the claimant shall be eligible shall be the
 24 percentage in Column B which corresponds with the claimant's
 25 household income in Column A in the table found in this subsection.

26	Column A	Column B
27	Household Income	Percentage
28	In Dollars	Of Relief

1	0 through 18,600	100
2	18,601 through 19,400	85
3	19,401 through 20,200	70
4	20,201 through 21,000	55
5	21,001 through 21,800	40
6	21,801 through 22,600	25
7	22,601 and over	0
8	<u>0</u> through <u>24,600</u>	<u>100</u>
9	<u>24,601</u> through <u>25,400</u>	<u>85</u>
10	<u>25,401</u> through <u>26,300</u>	<u>70</u>
11	<u>26,301</u> through <u>27,100</u>	<u>55</u>
12	<u>27,101</u> through <u>28,000</u>	<u>40</u>
13	<u>28,001</u> through <u>28,800</u>	<u>25</u>
14	<u>28,801</u> and over	<u>0</u>

15 ~~(6)~~ (4) For exemption applications filed in calendar year
16 ~~1998~~ 2000 and each year thereafter, the income eligibility amounts
17 in subsections ~~(4)~~ and ~~(5)~~ (2) and (3) of this section shall be
18 adjusted for inflation by the method provided in section 151 of the
19 Internal Revenue Code. The income eligibility amounts shall be
20 adjusted for cumulative inflation since ~~1997~~ 1999. If any amount
21 is not a multiple of one hundred dollars, the amount shall be
22 rounded to the next lower multiple of one hundred dollars.

23 Sec. 2. Original section 77-3509, Revised Statutes
24 Supplement, 1998, is repealed.

25 Sec. 3. Since an emergency exists, this act takes effect
26 when passed and approved according to law.