

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 12

Introduced by Krist, 10.

Read first time January 05, 2017

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-3510 and 77-3514, Revised Statutes Cumulative Supplement, 2016;
- 3 to change homestead exemption requirements relating to income
- 4 statements and certifications of status; and to repeal the original
- 5 sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3510, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 77-3510 On or before February 1 of each year, the Tax Commissioner
4 shall prescribe forms to be used by all claimants for homestead exemption
5 or for transfer of homestead exemption. Such forms shall contain
6 provisions for the showing of all information which the Tax Commissioner
7 may deem necessary to (1) enable the county officials and the Tax
8 Commissioner to determine whether each claim for exemption under sections
9 77-3506 and 77-3507 to 77-3509 should be allowed and (2) enable the
10 county assessor to determine whether each claim for transfer of homestead
11 exemption pursuant to section 77-3509.01 should be allowed. It shall be
12 the duty of the county assessor of each county in this state to furnish
13 such forms, upon request, to each person desiring to make application for
14 homestead exemption or for transfer of homestead exemption. The forms so
15 prescribed shall be used uniformly throughout the state, and no
16 application for exemption or for transfer of homestead exemption shall be
17 allowed unless the applicant uses the prescribed form in making an
18 application. The forms shall require the attachment of an income
19 statement for any applicant seeking an exemption under section 77-3507,
20 or 77-3508, ~~or 77-3509~~ as prescribed by the Tax Commissioner fully
21 accounting for all household income. The Tax Commissioner shall provide
22 to each county assessor printed claim forms and address lists of
23 applicants from the prior year. The application and information contained
24 on any attachments to the application shall be confidential and available
25 to tax officials only.

26 Sec. 2. Section 77-3514, Revised Statutes Cumulative Supplement,
27 2016, is amended to read:

28 77-3514 A claimant who is the owner of a homestead which has been
29 granted an exemption under sections ~~77-3506 and~~ 77-3507 to 77-3509,
30 except subdivision (1)(b)(i) of section 77-3508, shall certify to the
31 county assessor on or before June 30 of each year that a change in the

1 homestead exemption status has occurred or that no change in the
2 homestead exemption status has occurred. A claimant who is the owner of a
3 homestead which has been granted an exemption under section 77-3506 is
4 exempt from the certification requirements of this section. The county
5 board of the county in which the homestead is located may, by majority
6 vote, extend the deadline for certification by a claimant to on or before
7 July 20. An extension shall not be granted to an applicant who received
8 an extension in the immediately preceding year. In addition, a claimant
9 may make such certification late pursuant to section 77-3514.01 if he or
10 she includes documentation of a medical condition which impaired the
11 claimant's ability to certify in a timely manner. The county assessor
12 shall mail a notice on or before April 1 to claimants who are the owners
13 of a homestead which has been granted an exemption under sections ~~77-3506~~
14 ~~and~~ 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508,
15 in the preceding year unless the claimant has already filed the
16 certification for the current year or the county assessor has reason to
17 believe there has been a change of circumstances so that the claimant no
18 longer qualifies. The notice shall include the claimant's name, the
19 certification deadlines for the current year, a list of documents that
20 must be filed with the certification, and the county assessor's office
21 address and telephone number. For purposes of this section, change in the
22 homestead exemption status shall include any change in the name of the
23 owner, ownership, residence, occupancy, marital status, veteran status,
24 or rating by the United States Department of Veterans Affairs or any
25 other change that would affect the qualification for or type of exemption
26 granted, except income checked by the Tax Commissioner under section
27 77-3517. The certificate shall require the attachment of an income
28 statement for exemptions under sections ~~77-3507, or 77-3508, and 77-3509~~
29 as prescribed by the Tax Commissioner fully accounting for all household
30 income. The certification and the information contained on any
31 attachments to the certification shall be confidential and available to

1 tax officials only. In addition, a claimant who is the owner of a
2 homestead which has been granted an exemption under sections 77-3506 and
3 77-3507 to 77-3509 may notify the county assessor by August 15 of each
4 year of any change in the homestead exemption status occurring in the
5 preceding portion of the calendar year as a result of a transfer of the
6 homestead exemption pursuant to sections 77-3509.01 and 77-3509.02. If by
7 his or her failure to give such notice any property owner permits the
8 allowance of the homestead exemption for any year, or in the year of
9 application in the case of transfers pursuant to sections 77-3509.01 and
10 77-3509.02, after the homestead exemption status of such property has
11 changed, an amount equal to the amount of the taxes lawfully due but not
12 paid by reason of such unlawful and improper allowance of homestead
13 exemption, together with penalty and interest on such total sum as
14 provided by statute on delinquent ad valorem taxes, shall be due and
15 shall upon entry of the amount thereof on the books of the county
16 treasurer be a lien on such property while unpaid. Such lien may be
17 enforced in the manner provided for liens for other delinquent taxes. Any
18 person who has permitted the improper and unlawful allowance of such
19 homestead exemption on his or her property shall, as an additional
20 penalty, also forfeit his or her right to a homestead exemption on any
21 property in this state for the two succeeding years.

22 Sec. 3. Original sections 77-3510 and 77-3514, Revised Statutes
23 Cumulative Supplement, 2016, are repealed.