

LEGISLATIVE BILL 483

Approved by the Governor May 24, 1995

Introduced by Avery, 3; Coordsen, 32; Fisher, 35; Robak, 22

AN ACT relating to homesteads; to amend sections 77-3501, 77-3505.02, and 77-3507 to 77-3509, Revised Statutes Supplement, 1994; to change calculations for homestead exemptions; to provide a duty for the Revisor of Statutes; to provide an operative date; and to repeal the original sections.

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

Section 1. For homesteads valued at or above the maximum value, the exempt amount shall be reduced by ten percent for each two thousand five hundred dollars of value by which the homestead exceeds the maximum value and any homestead which exceeds the maximum value by twenty thousand dollars or more is not eligible for any exemption under sections 77-3507 to 77-3509.

Sec. 2. Section 77-3501, Revised Statutes Supplement, 1994, is amended to read:

77-3501. For purposes of sections 77-3501 to 77-3524 and section 1 of this act, unless the context otherwise requires, the definitions found in sections 77-3501.01 to 77-3505.04 shall be used.

Sec. 3. Section 77-3505.02, Revised Statutes Supplement, 1994, is amended to read:

77-3505.02. Maximum value shall mean one hundred fifty percent of the average assessed value of single-family residential property in the claimant's county of residence as determined in section 77-3506.02 or ~~one~~ hundred ninety-five thousand dollars, whichever is greater.

Sec. 4. Section 77-3507, Revised Statutes Supplement, 1994, is amended to read:

77-3507. (1) All homesteads in this state shall be assessed for taxation the same as other property, except that there shall be exempt from taxation on homesteads valued for purposes of real property taxation at the maximum value or less of qualified claimants a percentage of the exempt amount as limited by section 1 of this act. The percentage of the exempt amount shall be determined based on the household income of a claimant pursuant to subsections (2), (3), and (4) of this section.

(2) For 1994, for a qualified married or single claimant whose household income is \$10,400 or less, the percentage of the exempt amount for which the claimant shall be eligible shall be one hundred percent.

(3) For 1995 and each year thereafter, For a qualified married claimant, the percentage of the exempt amount for which the claimant shall be eligible shall be the percentage in Column B which corresponds with the claimant's income in Column A in the table found in this subsection.

Column A Household Income In Dollars	Column B Percentage Of Relief
0 through 18,000	100
18,001 through 19,000	85
19,001 through 20,000	70
20,001 through 21,000	55
21,001 through 22,000	40
22,001 through 23,000	25
23,001 and over	0

(4) For 1995 and each year thereafter, for a qualified single claimant, the percentage of the exempt amount for which the claimant shall be eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

Column A Household Income In Dollars	Column B Percentage Of Relief
0 through 15,500	100
15,501 through 16,300	85
16,301 through 17,100	70
17,101 through 17,900	55
17,901 through 18,700	40
18,701 through 19,500	25
19,501 and over	0

Sec. 5. Section 77-3508, Revised Statutes Supplement, 1994, is amended to read:

77-3508. (1) All homesteads in this state shall be assessed for taxation the same as other property, except that there shall be exempt from taxation, on any homestead valued for purposes of real property taxation at the maximum value or less of (a) veterans as defined in section 80-401.01 who are totally disabled by a non-service-connected accident or illness, (b) individuals who are paralyzed in both legs such as to preclude locomotion without the regular aid of braces, crutches, canes, or wheelchairs, (c) individuals who have undergone amputation of both lower extremities such as to preclude locomotion without the regular aid of braces, crutches, canes, wheelchairs, or artificial limbs, (d) individuals with progressive neuromuscular or neurological disease such as to preclude locomotion without the regular aid of braces, crutches, canes, wheelchairs, or artificial limbs or who have permanently lost the use or control of both arms, and (e) individuals who have undergone amputation of both arms above the elbow, a percentage of the exempt amount as limited by section 1 of this act. The exemption shall be based on the household income of a claimant pursuant to subsections (2), (3), and (4) of this section. Application for such exemption shall include certification from a qualified medical physician for subdivisions (1)(a) through (1)(e) of this section or certification from the United States Department of Veterans Affairs affirming that the homeowner is totally disabled due to non-service-connected accident or illness for subdivision (1)(a) of this section. Such certification from a qualified medical physician shall be made on forms prescribed by the Department of Revenue.

(2) For 1994, for a married or single claimant as described in subsection (1) of this section whose household income is \$10,400 or less, the percentage of the exempt amount for which the claimant is eligible shall be one hundred percent.

(3) For 1995 and each year thereafter, for a married claimant as described in subsection (1) of this section, the percentage of the exempt amount for which the claimant is eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

Column A Household Income In Dollars	Column B Percentage Of Relief
0 through 20,000	100
20,001 through 21,000	85
21,001 through 22,000	70
22,001 through 23,000	55
23,001 through 24,000	40
24,001 through 25,000	25
25,001 and over	0

(4) For 1995 and each year thereafter, for a single claimant as described in subsection (1) of this section, the percentage of the exempt amount for which the claimant is eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

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

Sec. 6. Section 77-3509, Revised Statutes Supplement, 1994, is amended to read:

77-3509. (1) All homesteads in this state shall be assessed for taxation the same as other property, except that there shall be exempt from taxation, on any homestead valued for purposes of real property taxation at the maximum value or less of (a) any veteran as defined in section 80-401.01 drawing compensation from the United States Department of Veterans Affairs because of one hundred percent disability and not eligible for total exemption under sections 77-3526 to 77-3528 or the unremarried widow or widower of such veteran, (b) the unremarried widow or widower of any veteran, including those not listed in section 80-401.01, who died because of a service-connected disability, (c) the unremarried widow or widower of a serviceman or servicewoman who died while on active duty during the dates described in section 80-401.01, or (d) the unremarried widow or widower of a serviceman or

servicewoman, including those not listed in section 80-401.01, whose death while on active duty was service-connected, a percentage of the exempt amount as limited by section 1 of this act.

The exemption shall be based on the household income of a claimant pursuant to subsections (2), (3), and (4) of this section. Application for exemption under this section shall include certification of the status set forth in this section from the United States Department of Veterans Affairs.

(2) For 1994, for a married or single claimant as described in subsection (1) of this section, the percentage of the exempt amount for which the claimant is eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

Column A Household Income In Dollars	Column B Percentage Of Relief
0 through 15,000	100
15,001 through 16,000	80
16,001 through 17,000	60
17,001 through 18,000	40
18,001 through 19,000	20

(3) For 1995 and each year thereafter, for a married claimant as described in subsection (1) of this section, the percentage of the exempt amount for which the claimant is eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

Column A Household Income In Dollars	Column B Percentage Of Relief
0 through 20,000	100
20,001 through 21,000	85
21,001 through 22,000	70
22,001 through 23,000	55
23,001 through 24,000	40
24,001 through 25,000	25
25,001 and over	0

(4) For 1995 and each year thereafter, for a single claimant as described in subsection (1) of this section, the percentage of the exempt amount for which the claimant is eligible shall be the percentage in Column B which corresponds with the claimant's household income in Column A in the table found in this subsection.

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

Sec. 7. The Revisor of Statutes shall assign section 1 of this act within Chapter 77, article 35.

Sec. 8. This act becomes operative on January 1, 1996.

Sec. 9. Original sections 77-3501, 77-3505.02, and 77-3507 to 77-3509, Revised Statutes Supplement, 1994, are repealed.