

LEGISLATIVE BILL 921

Approved by the Governor March 19, 1996

Introduced by Maurstad, 30

AN ACT relating to homesteads; to amend sections 77-3509.01 and 77-3509.02, Reissue Revised Statutes of Nebraska, and section 77-3510, Revised Statutes Supplement, 1995; to change provisions relating to transfer of homestead exemptions; to harmonize provisions; to repeal the original sections; and to declare an emergency.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-3509.01, Reissue Revised Statutes of Nebraska, is amended to read:
77-3509.01. 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 of the county where the new homestead is located, 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 and the income requirements, is eligible for exemption under sections 77-3507 to 77-3509. 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. Section 77-3509.02, Reissue Revised Statutes of Nebraska, is amended to read:
77-3509.02. 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. If the transfer involves property in more than one county, the county assessor of the county where the new homestead is located shall notify the other county assessor and the Department of Revenue of the application for transfer within ten days after receipt of the application.

Sec. 3. Section 77-3510, Revised Statutes Supplement, 1995, is amended to read:
77-3510. On or before January 1 of each year, the Tax Commissioner shall prescribe forms to be used by all claimants for homestead exemption or for transfer of homestead exemption. Such forms shall contain provisions for the showing of all information which the Tax Commissioner may deem necessary to (1) enable the county officials and the Tax Commissioner to determine whether each claim for exemption under sections 77-3507 to 77-3509 should be allowed and (2) enable the county assessor to determine whether each claim for transfer of homestead exemption pursuant to section 77-3509.01 should be allowed. It shall be the duty of the county assessor of each county in this state to furnish such forms, upon request, to each person desiring to make application for homestead exemption or for transfer of homestead exemption, on property located within that county. The forms so prescribed shall be used uniformly throughout the state, and no application for exemption or for transfer of homestead exemption shall be allowed unless the applicant uses the prescribed form in making an application. The forms shall require the attachment of an income statement as prescribed by the Tax Commissioner fully accounting for all household income. The application and information contained on any attachments to the application shall be confidential and available to tax officials only.

Sec. 4. Original sections 77-3509.01 and 77-3509.02, Reissue Revised Statutes of Nebraska, and section 77-3510, Revised Statutes Supplement, 1995, are repealed.

Sec. 5. Since an emergency exists, this act takes effect when passed and approved according to law.