

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 20

FINAL READING

Introduced by Kolterman, 24.

Read first time January 05, 2017

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
2 77-3508, Revised Statutes Cumulative Supplement, 2016; to change
3 provisions relating to homestead exemption certifications; to
4 provide an operative date; and to repeal the original section.

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

1 Section 1. Section 77-3508, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 77-3508 (1)(a) All homesteads in this state shall be assessed for
4 taxation the same as other property, except that there shall be exempt
5 from taxation, on any homestead described in subdivision (b) of this
6 subsection, a percentage of the exempt amount as limited by section
7 77-3506.03. The exemption shall be based on the household income of a
8 claimant pursuant to subsections (2) through (4) of this section.

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

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

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

18 (iii) Individuals who have undergone amputation of both arms above
19 the elbow or who have a permanent partial disability of both arms in
20 excess of seventy-five percent; and

21 (iv) Beginning January 1, 2015, individuals who have a developmental
22 disability as defined in section 83-1205.

23 (c) Application for the exemption described in subdivision (a) of
24 this subsection shall include certification from a qualified medical
25 physician, physician assistant, or advanced practice registered nurse for
26 subdivisions (b)(i) through (b)(iii) of this subsection, certification
27 from the United States Department of Veterans Affairs affirming that the
28 homeowner is totally disabled due to non-service-connected accident or
29 illness for subdivision (b)(i) of this subsection, or certification from
30 the Department of Health and Human Services for subdivision (b)(iv) of
31 this subsection. Such certification from a qualified medical physician,

1 physician assistant, or advanced practice registered nurse or from the
2 Department of Health and Human Services shall be made on forms prescribed
3 by the Department of Revenue. If an individual described in subdivision
4 (b)(i), (ii), (iii), or (iv) of this subsection is granted a homestead
5 exemption pursuant to this section for any year, such individual shall
6 not be required to submit the certification required under this
7 subdivision in succeeding years if no change in medical condition has
8 occurred, except that the county assessor or the Tax Commissioner may
9 request such certification to verify that no change in medical condition
10 has occurred.

11 (2) For 2014, for a married or closely related claimant as described
12 in subsection (1) of this section, the percentage of the exempt amount
13 for which the claimant shall be eligible shall be the percentage in
14 Column B which corresponds with the claimant's household income in Column
15 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 34,700	100
20	34,701 through 36,400	90
21	36,401 through 38,100	80
22	38,101 through 39,800	70
23	39,801 through 41,500	60
24	41,501 through 43,200	50
25	43,201 through 44,900	40
26	44,901 through 46,600	30
27	46,601 through 48,300	20
28	48,301 through 50,000	10
29	50,001 and over	0

30 (3) For 2014, for a single claimant as described in subsection (1)
31 of this section, the percentage of the exempt amount for which the

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

4	Column A	Column B
5	Household Income	Percentage
6	In Dollars	Of Relief
7	0 through 30,300	100
8	30,301 through 31,700	90
9	31,701 through 33,100	80
10	33,101 through 34,500	70
11	34,501 through 35,900	60
12	35,901 through 37,300	50
13	37,301 through 38,700	40
14	38,701 through 40,100	30
15	40,101 through 41,500	20
16	41,501 through 42,900	10
17	42,901 and over	0

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

25 Sec. 2. This act becomes operative on January 1, 2018.

26 Sec. 3. Original section 77-3508, Revised Statutes Cumulative
27 Supplement, 2016, is repealed.