

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 498**

Introduced by Brewer, 43; Geist, 25; Linehan, 39.

Read first time January 18, 2017

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-3509.01, 77-3509.02, 77-3514, and 77-3516, Revised Statutes
- 3 Cumulative Supplement, 2016; to change provisions relating to
- 4 transfer of homestead exemptions; to harmonize provisions; and to
- 5 repeal the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3509.01, Revised Statutes Cumulative  
2 Supplement, 2016, is amended to read:

3 77-3509.01 The owner of a homestead which has been granted an  
4 exemption provided in sections 77-3506 and 77-3507 to 77-3509, who  
5 becomes the owner of another homestead ~~prior to August 15~~ during the year  
6 for which the exemption was granted, may file an application with the  
7 county assessor of the county where the new homestead is located, ~~on or~~  
8 ~~before August 15 of such year,~~ for a transfer of the exemption to the new  
9 homestead. The county assessor shall examine each application and  
10 determine whether or not the new homestead, except for the ~~January 1~~  
11 ~~through August 15 ownership and occupancy requirement and the income~~  
12 requirements, is eligible for exemption under sections 77-3506 and  
13 77-3507 to 77-3509. For purposes of such determination, the January 1  
14 through August 15 ownership and occupancy requirement shall not apply. If  
15 the application is approved by the county assessor, he or she shall make  
16 a deduction upon the assessment rolls using the same criteria as  
17 previously applied to the original homestead. The county assessor may  
18 allow the application for transfer to also be considered an application  
19 for a homestead exemption for the subsequent year.

20 Sec. 2. Section 77-3509.02, Revised Statutes Cumulative Supplement,  
21 2016, is amended to read:

22 77-3509.02 If the owner of any homestead granted an exemption under  
23 sections 77-3506 and 77-3507 to 77-3509 becomes the owner of another  
24 homestead ~~on or before August 15 of any year~~ pursuant to section  
25 77-3509.01 and makes the application for transfer of the homestead  
26 exemption and such application is approved, the exemption shall be  
27 disallowed for such year as applied to the original homestead if the  
28 exemption was granted based on the status of such owner. If the transfer  
29 involves property in more than one county, the county assessor of the  
30 county where the new homestead is located shall notify the other county  
31 assessor and the Department of Revenue of the application for transfer

1 within ten days after receipt of the application.

2 Sec. 3. Section 77-3514, Revised Statutes Cumulative Supplement,  
3 2016, is amended to read:

4 77-3514 A claimant who is the owner of a homestead which has been  
5 granted an exemption under sections 77-3506 and 77-3507 to 77-3509,  
6 except subdivision (1)(b)(i) of section 77-3508, shall certify to the  
7 county assessor on or before June 30 of each year that a change in the  
8 homestead exemption status has occurred or that no change in the  
9 homestead exemption status has occurred. The county board of the county  
10 in which the homestead is located may, by majority vote, extend the  
11 deadline for certification by a claimant to on or before July 20. An  
12 extension shall not be granted to an applicant who received an extension  
13 in the immediately preceding year. In addition, a claimant may make such  
14 certification late pursuant to section 77-3514.01 if he or she includes  
15 documentation of a medical condition which impaired the claimant's  
16 ability to certify in a timely manner. The county assessor shall mail a  
17 notice on or before April 1 to claimants who are the owners of a  
18 homestead which has been granted an exemption under sections 77-3506 and  
19 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508, in  
20 the preceding year unless the claimant has already filed the  
21 certification for the current year or the county assessor has reason to  
22 believe there has been a change of circumstances so that the claimant no  
23 longer qualifies. The notice shall include the claimant's name, the  
24 certification deadlines for the current year, a list of documents that  
25 must be filed with the certification, and the county assessor's office  
26 address and telephone number. For purposes of this section, change in the  
27 homestead exemption status shall include any change in the name of the  
28 owner, ownership, residence, occupancy, marital status, veteran status,  
29 or rating by the United States Department of Veterans Affairs or any  
30 other change that would affect the qualification for or type of exemption  
31 granted, except income checked by the Tax Commissioner under section

1 77-3517. The certificate shall require the attachment of an income  
2 statement for exemptions under sections 77-3507, 77-3508, and 77-3509 as  
3 prescribed by the Tax Commissioner fully accounting for all household  
4 income. The certification and the information contained on any  
5 attachments to the certification shall be confidential and available to  
6 tax officials only. In addition, a claimant who is the owner of a  
7 homestead which has been granted an exemption under sections 77-3506 and  
8 77-3507 to 77-3509 may notify the county assessor ~~by August 15 of each~~  
9 ~~year~~ of any change in the homestead exemption status occurring in the  
10 ~~preceding portion of the~~ calendar year as a result of a transfer of the  
11 homestead exemption pursuant to sections 77-3509.01 and 77-3509.02. If by  
12 his or her failure to give such notice any property owner permits the  
13 allowance of the homestead exemption for any year, or in the year of  
14 application in the case of transfers pursuant to sections 77-3509.01 and  
15 77-3509.02, after the homestead exemption status of such property has  
16 changed, an amount equal to the amount of the taxes lawfully due but not  
17 paid by reason of such unlawful and improper allowance of homestead  
18 exemption, together with penalty and interest on such total sum as  
19 provided by statute on delinquent ad valorem taxes, shall be due and  
20 shall upon entry of the amount thereof on the books of the county  
21 treasurer be a lien on such property while unpaid. Such lien may be  
22 enforced in the manner provided for liens for other delinquent taxes. Any  
23 person who has permitted the improper and unlawful allowance of such  
24 homestead exemption on his or her property shall, as an additional  
25 penalty, also forfeit his or her right to a homestead exemption on any  
26 property in this state for the two succeeding years.

27 Sec. 4. Section 77-3516, Revised Statutes Cumulative Supplement,  
28 2016, is amended to read:

29 77-3516 The county assessor shall examine each application for  
30 homestead exemption filed with him or her for an exemption pursuant to  
31 sections 77-3506 and 77-3507 to 77-3509 and shall determine, except for

1 the income requirements, whether or not such application should be  
2 approved or rejected. If the application is approved, the county assessor  
3 shall mark the same approved and sign the application. In case he or she  
4 finds that the exemption should not be allowed by reason of not being in  
5 conformity to law, the county assessor shall mark the application  
6 rejected and state thereon the reason for such rejection and sign the  
7 application. In any case when the county assessor rejects an application  
8 for exemption, he or she shall notify the applicant of such action by  
9 mailing written notice to the applicant at the address shown in the  
10 application, which notice shall be mailed not later than July 31 of each  
11 year, except that in cases of a change in ownership or occupancy from  
12 ~~January 1 through August 15~~ or a late application authorized by the  
13 county board or permitted because of a medical condition which impaired  
14 the applicant's ability to file in a timely manner, the notice shall be  
15 sent within a reasonable time. The notice shall be on forms prescribed by  
16 the Tax Commissioner.

17 Sec. 5. Original sections 77-3509.01, 77-3509.02, 77-3514, and  
18 77-3516, Revised Statutes Cumulative Supplement, 2016, are repealed.