

AMENDMENTS TO LB853

Introduced by Revenue.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 77-3506, Revised Statutes Cumulative Supplement,
4 2020, is amended to read:

5 77-3506 (1) All homesteads in this state shall be assessed for
6 taxation the same as other property, except that:

7 (a) There ~~there~~ shall be exempt from taxation, on any homestead
8 described in subdivision (2)(a), (b), (c), or (d) subsection (2) of this
9 section, one hundred percent of the exempt amount; and -

10 (b) There shall be exempt from taxation, on any homestead described
11 in subdivision (2)(e) of this section, an amount equal to the exempt
12 amount multiplied by the applicable percentage from subsection (3) of
13 this section. Such percentage shall be based on the disability percentage
14 of the veteran.

15 (2) The exemption described in subsection (1) of this section shall
16 apply to homesteads of:

17 (a) A veteran who was discharged or otherwise separated with a
18 characterization of honorable or general (under honorable conditions),
19 who is drawing compensation from the United States Department of Veterans
20 Affairs because of a one hundred percent service-connected disability,
21 and who is not eligible for total exemption under sections 77-3526 to
22 77-3528, an unremarried surviving spouse of such a veteran, or a
23 surviving spouse of such a veteran who remarries after attaining the age
24 of fifty-seven years;

25 (b) An unremarried surviving spouse of any veteran, including a
26 veteran other than a veteran described in section 80-401.01, who was
27 discharged or otherwise separated with a characterization of honorable or

1 general (under honorable conditions) and who died because of a service-
2 connected disability or a surviving spouse of such a veteran who
3 remarries after attaining the age of fifty-seven years;

4 (c) An unremarried surviving spouse of a serviceman or servicewoman,
5 including a veteran other than a veteran described in section 80-401.01,
6 whose death while on active duty was service-connected or a surviving
7 spouse of such a serviceman or servicewoman who remarries after attaining
8 the age of fifty-seven years; ~~and~~

9 (d) An unremarried surviving spouse of a serviceman or servicewoman
10 who died while on active duty during the periods described in section
11 80-401.01 or a surviving spouse of such a serviceman or servicewoman who
12 remarries after attaining the age of fifty-seven years; and -

13 (e) Beginning January 1, 2023, a veteran who was discharged or
14 otherwise separated with a characterization of honorable or general
15 (under honorable conditions), who is drawing compensation from the United
16 States Department of Veterans Affairs because the veteran is at least
17 fifty percent disabled but less than one hundred percent disabled due to
18 a service-connected disability, and who is not eligible for total
19 exemption under sections 77-3526 to 77-3528, an unremarried surviving
20 spouse of such a veteran, or a surviving spouse of such a veteran who
21 remarries after attaining the age of fifty-seven years.

22 (3) For a claimant described in subdivision (2)(e) of this section,
23 the exempt amount shall be multiplied by the percentage in Column B which
24 corresponds with the veteran's disability percentage in Column A in the
25 table found in this subsection.

26	<u>Column A</u>	<u>Column B</u>
27	<u>Disability Percentage</u>	<u>Percentage To Apply To</u>
28	<u>Of Veteran</u>	<u>Exempt Amount</u>
29	<u>At least 90% but less than 100% disabled</u>	<u>90</u>
30	<u>At least 80% but less than 90% disabled</u>	<u>80</u>

1 At least 70% but less than 80% disabled 70

2 At least 60% but less than 70% disabled 60

3 At least 50% but less than 60% disabled 50

4 (4) ~~(3)~~ Application for exemption under this section shall include
5 certification of the status set forth in subsection (2) of this section
6 from the United States Department of Veterans Affairs. Such certification
7 shall not be required in succeeding years if no change in status has
8 occurred, except that the county assessor or the Tax Commissioner may
9 request such certification to verify that no change in status has
10 occurred.

11 Sec. 2. Original section 77-3506, Revised Statutes Cumulative
12 Supplement, 2020, is repealed.