

AMENDMENTS TO LB853

(Amendments to Standing Committee amendments, AM1601)

Introduced by Sanders, 45.

1           1. Strike the original sections and all amendments thereto and  
2 insert the following new 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), (d), (e), or (f) subsection  
9 ~~(2)~~ of this 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)(g) 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 permanent  
21 disability, and who is not eligible for total exemption under sections  
22 77-3526 to 77-3528;

23           (b) An -an ~~an~~ unremarried surviving spouse of such a veteran described  
24 in subdivision (2)(a) of this section - or a surviving spouse of such a  
25 veteran who remarries after attaining the age of fifty-seven years;

26           (c) A veteran who was discharged or otherwise separated with a

1 characterization of honorable or general (under honorable conditions),  
2 who is drawing compensation from the United States Department of Veterans  
3 Affairs because of a one hundred percent service-connected temporary  
4 disability, and who is not eligible for total exemption under sections  
5 77-3526 to 77-3528, an unremarried surviving spouse of such a veteran, or  
6 a surviving spouse of such a veteran who remarries after attaining the  
7 age of fifty-seven years;

8 (d) ~~(b)~~ An unremarried surviving spouse of any veteran, including a  
9 veteran other than a veteran described in section 80-401.01, who was  
10 discharged or otherwise separated with a characterization of honorable or  
11 general (under honorable conditions) and who died because of a service-  
12 connected disability or a surviving spouse of such a veteran who  
13 remarries after attaining the age of fifty-seven years;

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

19 (f) ~~(d)~~ An unremarried surviving spouse of a serviceman or  
20 servicewoman who died while on active duty during the periods described  
21 in section 80-401.01 or a surviving spouse of such a serviceman or  
22 servicewoman who remarries after attaining the age of fifty-seven years;  
23 and -

24 (g) Beginning January 1, 2023, a veteran who was discharged or  
25 otherwise separated with a characterization of honorable or general  
26 (under honorable conditions), who is drawing compensation from the United  
27 States Department of Veterans Affairs because the veteran is at least  
28 fifty percent disabled but less than one hundred percent disabled due to  
29 a service-connected disability, and who is not eligible for total  
30 exemption under sections 77-3526 to 77-3528, an unremarried surviving  
31 spouse of such a veteran, or a surviving spouse of such a veteran who

1 remarries after attaining the age of fifty-seven years.

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

6	<u>Column A</u>	<u>Column B</u>
7	<u>Disability Percentage</u>	<u>Percentage To Apply To</u>
8	<u>Of Veteran</u>	<u>Exempt Amount</u>
9	<u>At least 90% but less than 100% disabled</u>	<u>90</u>
10	<u>At least 80% but less than 90% disabled</u>	<u>80</u>
11	<u>At least 70% but less than 80% disabled</u>	<u>70</u>
12	<u>At least 60% but less than 70% disabled</u>	<u>60</u>
13	<u>At least 50% but less than 60% disabled</u>	<u>50</u>

14 (4) ~~(3)~~ Application for exemption under subdivision (2)(a) of this  
15 section shall be required once every five years and shall include  
16 certification of the status described in subdivision (2)(a) set forth in  
17 subsection ~~(2)~~ of this section from the United States Department of  
18 Veterans Affairs. Application for exemption under subdivision (2)(b),  
19 (c), (d), (e), (f), or (g) of this section shall be required annually and  
20 shall include certification of the status described in subdivision (2)  
21 (b), (c), (d), (e), (f), or (g) of this section from the United States  
22 Department of Veterans Affairs, except that such certification of status  
23 shall only be required once every five years. Such certification shall not  
24 be required in succeeding years if no change in status has occurred,  
25 except that the county assessor or the Tax Commissioner may request such  
26 certification to verify that no change in status has occurred.

27 Sec. 2. Section 77-3512, Revised Statutes Supplement, 2021, is  
28 amended to read:

29 77-3512 (1) It shall be the duty of each owner who wants a  
30 homestead exemption under section 77-3506, 77-3507, or 77-3508 to file an

1 application therefor with the county assessor of the county in which the  
2 homestead is located after February 1 and on or before June 30 of each  
3 year. ~~Failure to do so shall constitute a waiver of the exemption for~~  
4 ~~that year~~, except that:

5 (a) (1) The county board of the county in which the homestead is  
6 located may, by majority vote, extend the deadline for an applicant to on  
7 or before July 20. An extension shall not be granted to an applicant who  
8 received an extension in the immediately preceding year;

9 (b) (2) An owner may file a late application pursuant to section  
10 77-3514.01 if he or she includes documentation of a medical condition  
11 which impaired the owner's ability to file the application in a timely  
12 manner; ~~and~~

13 (c) (3) An owner may file a late application pursuant to section  
14 77-3514.01 if he or she includes a copy of the death certificate of a  
15 spouse who died during the year for which the exemption is requested; ~~-~~

16 (d) A veteran qualifying for a homestead exemption under subdivision  
17 (2)(a) of section 77-3506 shall only be required to file an application  
18 once every five years; and

19 (e) If a veteran who has been granted a homestead exemption under  
20 subdivision (2)(a) of section 77-3506 dies during the five-year exemption  
21 period, the surviving spouse of such veteran shall continue to receive  
22 such exemption for the remainder of the five-year exemption period. After  
23 the expiration of the five-year exemption period, the surviving spouse  
24 shall be required to file for an exemption under subdivision (2)(b) of  
25 section 77-3506 on an annual basis.

26 (2) Failure to file an application as required in subsection (1) of  
27 this section shall constitute a waiver of the exemption for the year in  
28 which the failure occurred.

29 Sec. 3. Section 77-3513, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 77-3513 The county assessor shall mail a notice on or before April 1

1 to claimants who are the owners of a homestead which was granted an  
2 exemption under section 77-3506, 77-3507, or 77-3508 and who are required  
3 to refile for such exemption in the current preceding year unless the  
4 claimant has already filed the application for the current year or the  
5 county assessor has reason to believe there has been a change of  
6 circumstances so that the claimant no longer qualifies. The notice shall  
7 include the claimant's name, the application deadlines for the current  
8 year, a list of documents that must be filed with the application, and  
9 the county assessor's office address and telephone number.

10 Sec. 4. Section 77-3522, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 77-3522 (1) Any person who makes any false or fraudulent claim for  
13 exemption or any false statement or false representation of a material  
14 fact in support of such claim or any person who knowingly assists another  
15 in the preparation of any such false or fraudulent claim or enters into  
16 any collusion with another by the execution of a fictitious deed or other  
17 instrument for the purpose of obtaining unlawful exemption under sections  
18 77-3501 to 77-3529 shall be guilty of a Class II misdemeanor and shall be  
19 subject to a forfeiture of any such exemption for a period of two years  
20 from the date of conviction. Any person who shall make an oath or  
21 affirmation to any false or fraudulent application for homestead  
22 exemption knowing the same to be false or fraudulent shall be guilty of a  
23 Class I misdemeanor.

24 (2) In addition to the penalty provided in subsection (1) of this  
25 section, if any person (a) files a claim for exemption as provided in  
26 section 77-3506, 77-3507, or 77-3508 which is excessive due to  
27 misstatements by the owner filing such claim or (b) fails to notify the  
28 county assessor of a change in status of a veteran qualifying for a  
29 homestead exemption under subdivision (2)(a) of section 77-3506 which  
30 affected all or a portion of the exemption period, including a change in  
31 rating, a transfer of the property, or the death of the veteran, the

1 claim may be disallowed in full and, if the claim has been allowed, an  
2 amount equal to the amount of taxes lawfully due during the applicable  
3 exemption period but not paid by reason of such unlawful and improper  
4 allowance of homestead exemption shall be due and shall upon entry of the  
5 amount thereof on the books of the county treasurer be a lien on such  
6 property until paid and a penalty equal to the amount of taxes lawfully  
7 due but claimed for exemption shall be assessed. Any amount paid to  
8 satisfy a lien imposed pursuant to this subsection shall be paid to the  
9 county treasurer in the same manner that other property taxes are paid,  
10 and the county treasurer shall remit such amount to the State Treasurer  
11 for credit to the General Fund. Any penalty collected pursuant to this  
12 subsection shall be retained by the county in which such penalty is  
13 assessed.

14 (3) For any veteran claiming a homestead exemption under subdivision  
15 (2)(a) of section 77-3506, the county assessor may revoke such exemption  
16 back to the date on which the county assessor has reason to believe that  
17 the exemption was improper upon notice to the veteran of the revocation.  
18 The veteran may then provide evidence in favor of receiving the exemption  
19 to the county assessor, and the county assessor may revise any revocation  
20 based on such evidence. Any decision of the county assessor to revoke a  
21 homestead exemption under this subsection may be appealed to the county  
22 board within thirty days after the decision. The county board may reverse  
23 or modify the revocation if there is clear and convincing evidence that  
24 the veteran qualified for the exemption for a particular period of time.

25 (4) Any additional taxes or penalties imposed pursuant to this  
26 section may be appealed in the same manner as appeals are made under  
27 section 77-3519.

28 Sec. 5. This act becomes operative on January 1, 2023.

29 Sec. 6. Original sections 77-3513 and 77-3522, Reissue Revised  
30 Statutes of Nebraska, section 77-3506, Revised Statutes Cumulative  
31 Supplement, 2020, and section 77-3512, Revised Statutes Supplement, 2021,

1 are repealed.