

AMENDMENTS TO LB986

(Amendments to Standing Committee amendments, AM2041)

Introduced by Watermeier

1 1. Insert the following new section:

2 Sec. 4. Section 77-3513, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-3513 (1) Except as required by section 77-3514, if
5 an owner is granted a homestead exemption as provided in section
6 77-3507 or 77-3509 or subdivision (1)(b)(ii), ~~or (iii), or (iv)~~
7 of section 77-3508, no reapplication need be filed for succeeding
8 years, in which case the county assessor and Tax Commissioner
9 shall determine whether the claimant qualifies for the homestead
10 exemption in such succeeding years as otherwise provided in
11 sections 77-3501 to 77-3529 as though a claim were made.

12 (2) It shall be the duty of each claimant who wants the
13 homestead exemption provided in subdivision (1)(b)(i) of section
14 77-3508 to file an application therefor with the county assessor on
15 or before June 30 of each year. Failure to do so shall constitute a
16 waiver of the exemption for such year, except that:

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

22 (b) A claimant may file a late application pursuant

1 to section 77-3514.01 if he or she includes documentation of a
2 medical condition which impaired the claimant's ability to file the
3 application in a timely manner.

4 (3) The county assessor shall mail a notice on or before
5 April 1 to claimants who are the owners of a homestead which
6 was granted an exemption under subdivision (1)(b)(i) of section
7 77-3508 in the preceding year unless the claimant has already filed
8 the application for the current year or the county assessor has
9 reason to believe there has been a change of circumstances so that
10 the claimant no longer qualifies. The notice shall include the
11 claimant's name, the application deadlines for the current year, a
12 list of documents that must be filed with the application, and the
13 county assessor's office address and telephone number.

14 2. On page 4, line 12, strike "and" and show as stricken;
15 in line 15 strike the period, show as stricken, and insert "; and";
16 after line 15 insert the following new subdivision:

17 "(iv) Beginning January 1, 2015, individuals who have a
18 developmental disability as defined in section 83-1205."; in line
19 20 strike "or", show as stricken, and insert an underscored comma;
20 in line 23 after "subsection" insert ", or certification from the
21 Department of Health and Human Services for subdivision (b)(iv) of
22 this subsection"; and in line 25 after "nurse" insert "or from the
23 Department of Health and Human Services".

24 3. Renumber the remaining sections and correct the
25 repealer accordingly.