

LEGISLATURE OF NEBRASKA  
ONE HUNDRED THIRD LEGISLATURE  
SECOND SESSION  
**LEGISLATIVE BILL 850**

Introduced by Watermeier, 1; Wallman, 30.

Read first time January 13, 2014

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-3508 and 77-3513, Reissue Revised Statutes of  
3 Nebraska; to provide a homestead exemption for  
4 individuals with a developmental disability; to harmonize  
5 provisions; to provide an operative date; and to repeal  
6 the original sections.

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

1           Section 1. Section 77-3508, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

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

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

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

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

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

22           (iv) Individuals who have a developmental disability as  
23 defined in section 83-1205.

24           (c) Application for the exemption described in  
25 subdivision (a) of this subsection shall include certification from a

1 qualified medical physician, physician assistant, or advanced  
 2 practice registered nurse for subdivisions (b)(i) through (b)(iii) of  
 3 this subsection, ~~or~~ certification from the United States Department  
 4 of Veterans Affairs affirming that the homeowner is totally disabled  
 5 due to non-service-connected accident or illness for subdivision (b)  
 6 (i) of this subsection, or certification from the Department of  
 7 Health and Human Services for subdivision (b)(iv) of this subsection.  
 8 Such certification from a qualified medical physician, physician  
 9 assistant, or advanced practice registered nurse or from the  
 10 Department of Health and Human Services shall be made on forms  
 11 prescribed by the Department of Revenue.

12 (2) For 2000, for a married or closely related claimant  
 13 as described in subsection (1) of this section, the percentage of the  
 14 exempt amount for which the claimant shall be eligible shall be the  
 15 percentage in Column B which corresponds with the claimant's  
 16 household income in Column A in the table found in this subsection.

17	Column A	Column B
18	Household Income	Percentage
19	In Dollars	Of Relief
20	0 through 24,700	100
21	24,701 through 25,900	85
22	25,901 through 27,100	70
23	27,101 through 28,300	55
24	28,301 through 29,500	40

1	29,501 through 30,700	25
2	30,701 and over	0

3 (3) For 2000, for a single claimant as described in  
 4 subsection (1) of this section, the percentage of the exempt amount  
 5 for which the claimant shall be eligible shall be the percentage in  
 6 Column B which corresponds with the claimant's household income in  
 7 Column A in the table found in this subsection.

8	Column A	Column B
9	Household Income	Percentage
10	In Dollars	Of Relief
11	0 through 21,600	100
12	21,601 through 22,600	85
13	22,601 through 23,600	70
14	23,601 through 24,600	55
15	24,601 through 25,600	40
16	25,601 through 26,600	25
17	26,601 and over	0

18 (4) For exemption applications filed in calendar year  
 19 2001 and each year thereafter, the income eligibility amounts in  
 20 subsections (2) and (3) of this section shall be adjusted for  
 21 inflation by the method provided in section 151 of the Internal  
 22 Revenue Code. The income eligibility amounts shall be adjusted for  
 23 cumulative inflation since 2000. If any amount is not a multiple of

1 one hundred dollars, the amount shall be rounded to the next lower  
2 multiple of one hundred dollars.

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

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

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

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

23           (b) A claimant may file a late application pursuant to  
24 section 77-3514.01 if he or she includes documentation of a medical  
25 condition which impaired the claimant's ability to file the

1 application in a timely manner.

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

12 Sec. 3. This act becomes operative on January 1, 2015.

13 Sec. 4. Original sections 77-3508 and 77-3513, Reissue  
14 Revised Statutes of Nebraska, are repealed.