

**ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021**  
**COMMITTEE STATEMENT**  
**LB313**

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**Hearing Date:** Thursday February 11, 2021  
**Committee On:** Revenue  
**Introducer:** Sanders  
**One Liner:** Change provisions relating to late applications for homestead exemptions

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**  
**Aye:** 8 Senators Albrecht, Bostar, Flood, Briese, Friesen, Lindstrom, Linehan, Pahls  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Oral Testimony:**

<b>Proponents:</b> Senator Rita Sanders Angi Burmeister Jon Cannon Julia Plucker	<b>Representing:</b> Introducer Sarpy County Board NACO Douglas County Commissioners
<b>Opponents:</b>	<b>Representing:</b>
<b>Neutral:</b>	<b>Representing:</b>

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**Submitted Written Testimony:**

<b>Proponents:</b> Jina Ragland	<b>Representing:</b> AARP - Nebraska
<b>Opponents:</b>	<b>Representing:</b>
<b>Neutral:</b>	<b>Representing:</b>

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**Summary of purpose and/or changes:**

LB313 creates another exemption for an owner to filing a late application for a homestead exemption. An owner may now file a late application if he or she includes a copy of the death certificate of a spouse who died during the year for which the exemption is requested.

The exemption to late filing for the death of a spouse is only for the current tax year. The late application must be filed with the county assessor on or before June 30 of the year in which the real estate taxes levied on the property for the current

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year become delinquent.

If the approval occurs after the date the first half of the real estate taxes become delinquent, the delinquency and any interest shall be removed from the tax roll.

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**Explanation of amendments:**

The amendment does the following:

- It extends the late application date from the date on which the first half of the real estate taxes levied on the property for the current year become delinquent to June 30th in the year they become delinquent.
- If the Tax Commissioner approves a late application after any of the real estate taxes in question become delinquent, such delinquency and any interest associated with the amount of the approved exemption shall be removed from the tax rolls of the county within thirty days after the county assessor receives notice from the Tax Commissioner of the approved exemption.
- On page 3, lines 12 through 24, strike the new matter and reinstate the stricken matter.

The Committee voted to amend AM367 to LB313

8 Yes - Linehan, Lindstrom, Albrecht, Bostar, Briese, Flood, Friesen, Pahls

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Lou Ann Linehan, Chairperson