

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1020

Introduced by Brewer, 43.

Read first time January 13, 2022

Committee: Revenue

1 A BILL FOR AN ACT relating to homestead exemptions; to amend sections
2 77-3513 and 77-3515, Reissue Revised Statutes of Nebraska, section
3 77-3506, Revised Statutes Cumulative Supplement, 2020, and section
4 77-3512, Revised Statutes Supplement, 2021; to change application
5 requirements for certain veterans; to harmonize provisions; to
6 provide an operative date; and to repeal the original sections.

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

1 Section 1. Section 77-3506, Revised Statutes Cumulative Supplement,
2 2020, is amended to read:

3 77-3506 (1) All homesteads in this state shall be assessed for
4 taxation the same as other property, except that there shall be exempt
5 from taxation, on any homestead described in subsection (2) of this
6 section, one hundred percent of the exempt amount.

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

9 (a) A veteran who was discharged or otherwise separated with a
10 characterization of honorable or general (under honorable conditions),
11 who is drawing compensation from the United States Department of Veterans
12 Affairs because of one hundred percent service-connected disability, and
13 who is not eligible for total exemption under sections 77-3526 to
14 77-3528;

15 (b) An ~~an~~ unremarried surviving spouse of such a veteran,
16 described in subdivision (2)(a) of this section or a surviving spouse of
17 such a veteran who remarries after attaining the age of fifty-seven
18 years;

19 (c) ~~(b)~~ An unremarried surviving spouse of any veteran, including a
20 veteran other than a veteran described in section 80-401.01, who was
21 discharged or otherwise separated with a characterization of honorable or
22 general (under honorable conditions) and who died because of a service-
23 connected disability or a surviving spouse of such a veteran who
24 remarries after attaining the age of fifty-seven years;

25 (d) ~~(e)~~ An unremarried surviving spouse of a serviceman or
26 servicewoman, including a veteran other than a veteran described in
27 section 80-401.01, whose death while on active duty was service-connected
28 or a surviving spouse of such a serviceman or servicewoman who remarries
29 after attaining the age of fifty-seven years; and

30 (e) ~~(d)~~ An unremarried surviving spouse of a serviceman or
31 servicewoman who died while on active duty during the periods described

1 in section 80-401.01 or a surviving spouse of such a serviceman or
2 servicewoman who remarries after attaining the age of fifty-seven years.

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

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

12 77-3512 (1) Except as provided in subsection (2) of this section,
13 it ~~It~~ shall be the duty of each owner who wants a homestead exemption
14 under section 77-3506, 77-3507, or 77-3508 to file an application
15 therefor with the county assessor of the county in which the homestead is
16 located after February 1 and on or before June 30 of each year. Failure
17 to do so shall constitute a waiver of the exemption for that year, except
18 that:

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

23 (b) {2} An owner may file a late application pursuant to section
24 77-3514.01 if he or she includes documentation of a medical condition
25 which impaired the owner's ability to file the application in a timely
26 manner; and

27 (c) {3} An owner may file a late application pursuant to section
28 77-3514.01 if he or she includes a copy of the death certificate of a
29 spouse who died during the year for which the exemption is requested.

30 (2) An owner who has been approved for a homestead exemption under
31 subdivision (2)(a) of section 77-3506 shall not be required to file for

1 the exemption in subsequent years so long as such owner continues to own
2 the homestead and no change in disability status has occurred.

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

5 77-3513 (1) The county assessor shall mail a notice on or before
6 April 1 to claimants who are the owners of a homestead which was granted
7 an exemption under section 77-3506, 77-3507, or 77-3508 in the preceding
8 year unless (a) the claimant has already filed the application for the
9 current year, (b) ~~or~~ the county assessor has reason to believe there has
10 been a change of circumstances so that the claimant no longer qualifies,
11 or (c) the claimant was granted an exemption under subdivision (2)(a) of
12 section 77-3506 and does not need to file an application for the current
13 year.

14 (2) The notice shall include the claimant's name, the application
15 deadlines for the current year, a list of documents that must be filed
16 with the application, and the county assessor's office address and
17 telephone number.

18 Sec. 4. Section 77-3515, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 77-3515 Any purchaser, new resident, or new owner of property must
21 claim a homestead exemption as provided in subsection (1) of section
22 77-3512 before the allowance to the owner on such property shall be
23 lawful.

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

25 Sec. 6. Original sections 77-3513 and 77-3515, Reissue Revised
26 Statutes of Nebraska, section 77-3506, Revised Statutes Cumulative
27 Supplement, 2020, and section 77-3512, Revised Statutes Supplement, 2021,
28 are repealed.