

LEGISLATIVE BILL 494

Approved by the Governor May 23, 1983

Introduced by Labeledz, 5

AN ACT to amend sections 77-202.03, 77-3510, 77-3511, 77-3514, 77-3523, and 77-3525, Reissue Revised Statutes of Nebraska, 1943, relating to revenue and taxation; to change exemption provisions relating to certain personal property; to provide for the transfer of homestead exemptions as prescribed; to provide for application forms; to change notice requirements; to disallow exemptions as prescribed; to harmonize provisions; to repeal the original sections; and to declare an emergency.

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

Section 1. That section 77-202.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-202.03. (1) When real or tangible personal property except motor vehicles has been exempted from taxation as provided by sections 77-202.01 to 77-202.07, it shall continue to be exempt for a period of four years from January 1 of the year following adoption of sections 77-202.01 to 77-202.07; PROVIDED, that each owner of real or tangible personal property except motor vehicles so exempt shall file an affidavit with the county assessor by January 1 of each intervening year certifying that the use of each exempted real or tangible personal property except motor vehicles has not changed during the year. On or before the expiration of such exemption, a new application shall be filed on which the procedure shall be the same as provided for other applications under the provisions of sections 77-202.01 to 77-202.07, except that in the year 1976 such new application shall be filed on or before April 1, and the county assessor's recommendation to the county board of equalization shall be made on or before April 15. If any person, corporation, or organization shall seek a new tax exemption for any real or tangible personal property except motor vehicles in any

intervening year, he, she, or it shall apply on or before September 15 of the year of application any such intervening year as provided in section 77-202.01 and procedure thereon shall be the same as provided for other applications under the provisions of sections 77-202.01 to 77-202.07, except that for the new exemption intervening year the exempt use shall be determined as of the date of levy in the year of application, and the exemption shall continue for the same period and under the same conditions as if it had been granted on an application which had been filed before January 1, 1964; if such application is filed before January 1, 1968; or as if it had been granted on an application which had been filed in accordance with the second sentence of this section, on or before the expiration of an exemption previously granted. The if such application is filed on or after January 1, 1968; Provided, that the county assessor and the county board may cause such any exemption to be reviewed in any year to determine whether the exemption should be continued and may do so even if the use of the property has not changed from when a previous exemption may have been granted, which review shall proceed as on an application under section 77-202.02 and in any year after a hearing on the matter, the county board upon recommendation by the county assessor shall have the authority to place any property on the tax rolls retroactive to January 1 of that year if, on the levy date of that year, such property no longer qualifies for an exemption. Such hearing shall proceed as an application under section 77-202.02.

(2) During the month of September of each year, the county board shall cause to be published in a paper of general circulation in the county a list of all real estate in the county exempt from taxation in that year pursuant to sections 77-202 to 77-202.07, except real estate owned by the state or its governmental subdivisions. Such list shall be grouped into categories as provided by the Tax Commissioner, which categories shall identify the type of ownership and such list shall identify the organization, the municipality, if any, in which the property is located, and the number of parcels of real estate exempted. A copy of the list shall be forwarded to the Department of Revenue.

Sec. 2. That section 77-3510, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3510. On or before January 1 of each year, the Tax Commissioner shall prescribe suitable blank forms to be used by all claimants for homestead exemption or for transfer of homestead exemption. Such forms shall contain provisions for the showing of all information which the Tax Commissioner may deem

necessary to (1) enable the proper county officials to determine whether each claim for exemption under sections 77-3506, 77-3508, and 77-3509 should be allowed, and (2) enable the Tax Commissioner to determine whether each claim for exemption under section 77-3507 should be allowed, and (3) enable the county assessor to determine whether each claim for transfer of homestead exemption pursuant to section 5 of this act should be allowed. It shall be the duty of the county assessor of each county in this state to furnish such forms, upon request, to each person desiring to make application for homestead exemption or for transfer of homestead exemption on property located within that county. The forms so prescribed shall be used uniformly throughout the state and no application for exemption or for transfer of homestead exemption shall be allowed unless the applicant uses the regularly prescribed form in making an application.

Sec. 3. That section 77-3511, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3511. The application for homestead exemption or for transfer of homestead exemption shall be signed and sworn to by the owner of the property unless the owner is an incompetent, in which case it shall be signed and sworn to by the guardian. The county assessor, his or her duly appointed deputies, and notaries public are authorized to administer such oaths.

Sec. 4. That section 77-3514, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3514. The owner of a homestead which has been granted an exemption under sections 77-3506 to 77-3509 shall notify the county assessor by March 15 of each year of any change in the homestead exemption status occurring in the preceding year. In addition, in counties having a population greater than three hundred thousand, the owner of a homestead which has been granted an exemption under sections 77-3507 to 77-3509 may notify the county assessor by September 15 of each year of any change in the homestead exemption status occurring in the preceding portion of the calendar year as a result of a transfer of the homestead exemption pursuant to sections 5 and 6 of this act. If, by his or her failure to give such notice, any such property owner permits the allowance of the homestead exemption for any succeeding year, or in the year of application in the case of transfers pursuant to sections 5 and 6 of this act, after the homestead exemption status of such property has changed, an amount equal to the amount of the taxes lawfully due but not paid by reason of such unlawful and improper allowance of homestead exemption, together with penalty and interest on such total sum as

provided by statute on delinquent ad valorem taxes, shall be due and shall, upon entry of the amount thereof on the books of the county treasurer, be a lien on such property while unpaid. Such lien may be enforced in the manner provided for liens for other delinquent taxes. Any person who has permitted the improper and unlawful allowance of such homestead exemption on his or her property shall, as an additional penalty, also forfeit his or her right to a homestead exemption on any other property in this state for the two succeeding years.

Sec. 5. In counties having a population greater than three hundred thousand, the owner of a homestead which has been granted an exemption provided in sections 77-3507 to 77-3509, who transfers the ownership of such homestead and becomes the owner of another homestead within the county prior to September 15 during the year for which the exemption was granted, may file an application with the county assessor, on or before September 15 of such year, for a transfer of the exemption to the new homestead. The county assessor shall examine each application and determine whether or not the new homestead, except for the January 1 occupancy requirement, is a homestead as defined in section 77-3502. If the application is approved by the county assessor, he or she shall make a deduction upon the assessment rolls using the same criteria as previously applied to the original homestead. The county assessor may allow the application for transfer to also be considered an application for a homestead exemption for the subsequent year.

Sec. 6. In counties having a population greater than three hundred thousand, if the owner of any homestead granted an exemption under sections 77-3507 to 77-3509 transfers the ownership of such homestead on or before September 15 of any year pursuant to section 5 of this act and makes the application for transfer of the homestead exemption, and such application is approved, the exemption shall be disallowed for such year as applied to the original homestead if the exemption was granted based on the status of such owner.

Sec. 7. That section 77-3523, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3523. The county treasurer shall, on or before November 30 of each year, certify to the Tax Commissioner the total tax revenue that will be lost to all taxing agencies within his or her county from taxes levied and assessed in that year because of exemptions allowed under the provisions of sections 77-3504 to 77-3523 Chapter 77, article 35. The county treasurer may amend the certification to show any change or correction in the total tax that will be lost until May 30 of the next succeeding year. The Tax Commissioner

shall, on or before January 1 next following such certification or within thirty days of any amendment to the certification, notify the Director of Administrative Services of the amount so certified. Each county certification shall be distributed in six as nearly as possible equal monthly payments between the fifth and twentieth day of each month beginning January 1977, and each January thereafter. The State Treasurer shall, between the fifth and twentieth day of each month, notify the Director of Administrative Services of the amount of funds available in the General Fund for payment purposes. The Director of Administrative Services shall, upon receipt of such notification, draw warrants against funds appropriated. Out of the amount so received the county treasurer shall distribute to each of the taxing agencies within his or her county the amount so lost by such agency, except (1) that one per cent of such amount shall be deposited in the county general fund and (2) that the full amount due a Class V school district shall be paid to the district and the county shall be compensated pursuant to section 14-554. Each taxing agency shall, in preparing its annual budget, take into account the amount to be received under this section.

Sec. 8. That section 77-3525, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3525. All revenue which shall be lost to taxing agencies as a result of the provisions of Chapter 77, article 35, sections 77-3504 to 77-3509 shall be considered an express obligation of the state for the purpose of setting the sales and income tax rates under section 77-2715.01.

Sec. 9. That original sections 77-202.03, 77-3510, 77-3511, 77-3514, 77-3523, and 77-3525, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 10. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.

LEGISLATIVE BILL 497

Approved by the Governor March 30, 1983

Introduced by Wiitala, 31

AN ACT to amend section 42-121, Reissue Revised Statutes of Nebraska, 1943, relating to premarital examinations; to modify and eliminate provisions relating to such examinations as prescribed; and to repeal the original section, and also sections 42-122, 42-123, and 42-125 to 42-128, Reissue Revised Statutes of Nebraska, 1943.

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

Section 1. That section 42-121, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

42-121. (1) Before any county judge shall issue a marriage license, each applicant for such license therefor shall file with him or her a certificate from a duly qualified physician, licensed to practice medicine and surgery in any state or United States territory, or any other person authorized by the laws of Nebraska to make such a certificate, which certificate shall state that the applicant has been given such an examination, including a standard serological test, as may be necessary for the discovery of syphilis, made not more than thirty days prior to the date of issuance of such license, and that, in the opinion of such physician, or such other person so authorized, the person either is not infected with syphilis, or, if so infected, the disease is not in a stage which is or may become communicable to a marital partner.

(2) Such certificate which shall also state whether the female applicant has laboratory evidence of immunological response to rubella, commonly known as German measles. The certificate shall not be required to contain such evidence of response to rubella when the female applicant (1) (a) is over fifty years of age, (b) (2) has had a surgical sterilization, or (3) (c) presents laboratory evidence of a prior test declaring her immunity to rubella, or (d) was pregnant at the time of such examination.

If the laboratory evidence indicates a negative immunological response to rubella, the female applicant

shall be notified in writing of an opportunity for counseling in regard to the significance of the absence of antibodies to rubella or shall be sent written material indicating such significance. The results of all tests shall be reported to the laboratory of the Department of Health. All laboratory notifications shall be confidential and shall not be open to public inspection, except that the Director of Health or some person appointed by him or her may discuss the notification with the attending physician.

No person shall be compelled to submit to a test to determine response to rubella, if the religious beliefs or convictions of such person prohibit submission to that and similar tests.

(3) Any person who by law is validly able to obtain a marriage license in the State of Nebraska is also validly able to give his or her consent to any examinations and tests required by sections 42-121 to 42-128, in submitting the blood specimen to the laboratory, the physician, or any other person authorized by the laws of Nebraska to make such certificate, shall designate that it is a premarital test.

Sec. 2. That original section 42-121, Reissue Revised Statutes of Nebraska, 1943, and also sections 42-122, 42-123, and 42-125 to 42-128, Reissue Revised Statutes of Nebraska, 1943, are repealed.