

LEGISLATIVE BILL 135

Approved by the Governor February 14, 1995

Introduced by Revenue Committee: Warner, 25, Chairperson; Coordsen, 32; Kristensen, 37; Landis, 46; Schellpeper, 18; Wickersham, 49

AN ACT relating to revenue and taxation; to amend sections 77-3510 and 77-3514, Revised Statutes Supplement, 1994; to change provisions relating to homestead exemptions; to require confidentiality; to repeal the original sections; and to declare an emergency.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-3510, Revised Statutes Supplement, 1994, is amended to read:

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 and the Tax Commissioner to determine whether each claim for exemption under sections 77-3507 to 77-3509 should be allowed and (2) enable the county assessor to determine whether each claim for transfer of homestead exemption pursuant to section 77-3509.01 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. The forms shall require the attachment of an income statement as prescribed by the Tax Commissioner fully accounting for all household income. The application and information contained on any attachments to the application shall be confidential and available to tax officials only. the applicant's federal individual income tax return for the previous year or a full accounting of the amounts required to be added to federal adjusted gross income by section 77-3504 for the previous year.

Sec. 2. Section 77-3514, Revised Statutes Supplement, 1994, is amended to read:

77-3514. In tax year 1996 and subsequent tax years, a claimant who is the owner of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(a) of section 77-3508, shall certify to the county assessor on or before April 1 of each year that a change in the homestead exemption status has occurred or that no change in the homestead exemption status has occurred. The county board of the county in which the homestead is located may, by majority vote, extend the deadline to on or before April 20. An extension shall not be granted to an applicant who received an extension in the immediately preceding year. For purposes of this section, change in the homestead exemption status shall include any change in the name of the owner, ownership, residence, occupancy, marital status, veteran status, or rating by the United States Department of Veterans Affairs or any other change that would affect the qualification for or type of exemption granted, except income checked by the Tax Commissioner under section 77-3517. The certificate shall require the attachment of an income statement as prescribed by the Tax Commissioner fully accounting for all household income. The certification and the information contained on any attachments to the certification shall be confidential and available to tax officials only. In addition, a claimant who is the owner of a homestead which has been granted an exemption under sections 77-3507 to 77-3509 may notify the county assessor by August 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 77-3509.01 and 77-3509.02. If by his or her failure to give such notice any property owner permits the allowance of the homestead exemption for any year, or in the year of application in the case of transfers pursuant to sections 77-3509.01 and 77-3509.02, 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 property in this state for the two succeeding years.

Sec. 3. Original sections 77-3510 and 77-3514, Revised Statutes Supplement, 1994, are repealed.

Sec. 4. Since an emergency exists, this act takes effect when passed and approved according to law.