

E AND R AMENDMENTS TO LB 313

Introduced by McKinney, 11, Chairman Enrollment and Review

1 1. Strike the original sections and all amendments thereto and
2 insert the following new sections:

3 Section 1. Section 77-3512, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-3512 It shall be the duty of each owner who wants a homestead
6 exemption under section 77-3506, 77-3507, or 77-3508 to file an
7 application therefor with the county assessor of the county in which the
8 homestead is located after February 1 and on or before June 30 of each
9 year. Failure to do so shall constitute a waiver of the exemption for
10 that year, except that:

11 (1) The county board of the county in which the homestead is located
12 may, by majority vote, extend the deadline for an applicant to on or
13 before July 20. An extension shall not be granted to an applicant who
14 received an extension in the immediately preceding year;~~and~~

15 (2) An owner may file a late application pursuant to section
16 77-3514.01 if he or she includes documentation of a medical condition
17 which impaired the owner's ability to file the application in a timely
18 manner; and -

19 (3) An owner may file a late application pursuant to section
20 77-3514.01 if he or she includes a copy of the death certificate of a
21 spouse who died during the year for which the exemption is requested.

22 Sec. 2. Section 77-3514.01, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 77-3514.01 (1) A late application filed pursuant to section 77-3512
25 because of a medical condition which impaired the claimant's ability to
26 apply in a timely manner shall only be for the current tax year. The late
27 application shall be filed with the county assessor on or before June 30

1 ~~of the year in which the date on which the first half of~~ the real estate
2 taxes levied on the property for the current year become delinquent.

3 (2) A late application filed pursuant to section 77-3512 because of
4 the death of a spouse during the year for which the exemption is
5 requested shall only be for the current tax year. The late application
6 shall be filed with the county assessor on or before June 30 of the year
7 in which the real estate taxes levied on the property for the current
8 year become delinquent.

9 (3) Applications filed under subsection (1) of this section ~~(2)~~ The
10 ~~application~~ shall include certification of the medical condition
11 affecting the filing from a physician, physician assistant, or advanced
12 practice registered nurse. The medical certification shall be made on
13 forms prescribed by the Tax Commissioner.

14 (4) Applications filed under subsection (2) of this section shall
15 include a copy of the death certificate of the deceased spouse.

16 (5) ~~(3)~~ The county assessor shall approve or reject the late filing
17 within thirty days of receipt of the late filing. If approved, the county
18 assessor shall mark it approved and sign the application. In case he or
19 she finds that the exemption should not be allowed by reason of not being
20 in conformity to law, the county assessor shall mark the application as
21 rejected and state the reason for rejection and sign the application. In
22 any case when the county assessor rejects an exemption, he or she shall
23 notify the applicant of such action by mailing written notice to the
24 applicant at the address shown in the application. The notice shall be on
25 forms prescribed by the Tax Commissioner. In any case when the county
26 assessor rejects an exemption, such applicant may obtain a hearing before
27 the county board of equalization in the manner described by section
28 77-3519.

29 Sec. 3. Section 77-3517, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 77-3517 (1) On or before August 1 of each year, the county assessor

1 shall forward the approved applications for homestead exemptions and a
2 copy of the certification of disability status that have been examined
3 pursuant to section 77-3516 to the Tax Commissioner. The Tax Commissioner
4 shall determine if the applicant meets the income requirements and may
5 also review any other application information he or she deems necessary
6 in order to determine whether the application should be approved. The Tax
7 Commissioner shall, on or before November 1, certify his or her
8 determinations to the county assessor. If the application is approved,
9 the county assessor shall make the proper deduction on the assessment
10 rolls. If the application is denied or approved in part, the Tax
11 Commissioner shall notify the applicant of the denial or partial approval
12 by mailing written notice to the applicant at the address shown on the
13 application. The applicant may appeal the Tax Commissioner's denial or
14 partial approval pursuant to section 77-3520. Late applications
15 authorized under section 77-3512 by the county board shall be processed
16 in a similar manner after approval by the county assessor. If the Tax
17 Commissioner approves a late application after any of the real estate
18 taxes in question become delinquent, such delinquency and any interest
19 associated with the amount of the approved exemption shall be removed
20 from the tax rolls of the county within thirty days after the county
21 assessor receives notice from the Tax Commissioner of the approved
22 exemption.

23 (2)(a) Upon his or her own action or upon a request by an applicant,
24 a spouse, or an owner-occupant, the Tax Commissioner may review any
25 information necessary to determine whether an application is in
26 compliance with sections 77-3501 to 77-3529. Any action taken by the Tax
27 Commissioner pursuant to this subsection shall be taken within three
28 years after December 31 of the year in which the exemption was claimed.

29 (b) If after completion of the review the Tax Commissioner
30 determines that an exemption should have been approved or increased, the
31 Tax Commissioner shall notify the applicant, spouse, or owner-occupant

1 and the county treasurer and assessor of his or her determination. The
2 applicant, spouse, or owner-occupant shall receive a refund of the tax,
3 if any, that was paid as a result of the exemption being denied, in whole
4 or in part. The county treasurer shall make the refund and shall amend
5 the county's claim for reimbursement from the state.

6 (c) If after completion of the review the Tax Commissioner
7 determines that an exemption should have been denied or reduced, the Tax
8 Commissioner shall notify the applicant, spouse, or owner-occupant of
9 such denial or reduction. The applicant, the spouse, and any owner-
10 occupant may appeal the Tax Commissioner's denial or reduction pursuant
11 to section 77-3520. Upon the expiration of the appeal period in section
12 77-3520, the Tax Commissioner shall notify the county assessor of the
13 denial or reduction and the county assessor shall remove or reduce the
14 exemption from the tax rolls of the county. Upon notification by the Tax
15 Commissioner to the county assessor, the amount of tax due as a result of
16 the action of the Tax Commissioner shall become a lien on the homestead
17 until paid. Upon attachment of the lien, the county treasurer shall
18 refund to the Tax Commissioner the amount of tax equal to the denied or
19 reduced exemption for deposit into the General Fund. No lien shall be
20 created if a change in ownership of the homestead or death of the
21 applicant, the spouse, and all other owner-occupants has occurred prior
22 to the Tax Commissioner's notice to the county assessor. Beginning thirty
23 days after the county assessor receives approval from the county board to
24 remove or reduce the exemption from the tax rolls of the county, interest
25 at the rate specified in section 45-104.01, as such rate may from time to
26 time be adjusted by the Legislature, shall begin to accrue on the amount
27 of tax due.

28 Sec. 4. Original sections 77-3512, 77-3514.01, and 77-3517, Reissue
29 Revised Statutes of Nebraska, are repealed.

30 2. On page 1, line 2, strike "and 77-3514.01" and insert "
31 77-3514.01, and 77-3517".