

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 313**

Introduced by Sanders, 45; Aguilar, 35; Albrecht, 17; Arch, 14; Blood, 3;  
Bostelman, 23; Clements, 2; Slama, 1.

Read first time January 12, 2021

Committee:

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-3512 and 77-3514.01, Reissue Revised Statutes of Nebraska; to  
3 change provisions relating to late applications for homestead  
4 exemptions; to harmonize provisions; and to repeal the original  
5 sections.

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

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

3 77-3512 It shall be the duty of each owner who wants a homestead  
4 exemption under section 77-3506, 77-3507, or 77-3508 to file an  
5 application therefor with the county assessor of the county in which the  
6 homestead is located after February 1 and on or before June 30 of each  
7 year. Failure to do so shall constitute a waiver of the exemption for  
8 that year, except that:

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

13 (2) An owner may file a late application pursuant to section  
14 77-3514.01 if he or she includes documentation of a medical condition  
15 which impaired the owner's ability to file the application in a timely  
16 manner; and -

17 (3) An owner may file a late application pursuant to section  
18 77-3514.01 if he or she includes a copy of the death certificate of a  
19 spouse who died during the year for which the exemption is requested.

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

22 77-3514.01 (1) A late application filed pursuant to section 77-3512  
23 because of a medical condition which impaired the claimant's ability to  
24 apply in a timely manner shall only be for the current tax year. The late  
25 application shall be filed with the county assessor on or before the date  
26 on which the first half of the real estate taxes levied on the property  
27 for the current year become delinquent.

28 (2) A late application filed pursuant to section 77-3512 because of  
29 the death of a spouse during the year for which the exemption is  
30 requested shall only be for the current tax year. The late application  
31 shall be filed with the county assessor on or before June 30 of the year

1 in which the real estate taxes levied on the property for the current  
2 year become delinquent.

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

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

10 (5) (3) The county assessor shall approve or reject the late filing  
11 within thirty days of receipt of the late filing. If approved, the county  
12 assessor shall mark it approved and sign the application. If the approval  
13 occurs after the date on which the first half of the real estate taxes  
14 levied on the property for the current year become delinquent, such  
15 delinquency and any interest shall be removed from the tax roll. The  
16 approved application and a copy of the supporting documentation as  
17 described in this section shall be forwarded to the Tax Commissioner and  
18 the process described in section 77-3517 shall be followed. If the county  
19 assessor ~~In case he or she~~ finds that the exemption should not be allowed  
20 by reason of not being in conformity to law, the county assessor shall  
21 mark the application as rejected and state the reason for rejection and  
22 sign the application. Any delinquency or interest accrued prior to the  
23 application date shall, in the case of a rejection, remain on the tax  
24 roll. In any case when the county assessor rejects an exemption, he or  
25 she shall notify the applicant of such action by mailing written notice  
26 to the applicant at the address shown in the application. The notice  
27 shall be on forms prescribed by the Tax Commissioner. In any case when  
28 the county assessor rejects an exemption, such applicant may obtain a  
29 hearing before the county board of equalization in the manner described  
30 by section 77-3519.

31 Sec. 3. Original sections 77-3512 and 77-3514.01, Reissue Revised

1 Statutes of Nebraska, are repealed.