



DIRECTIVE 08-01

January 18, 2008

HOMESTEAD EXEMPTION NOTICE TO APPLICANT

Purpose. To advise county assessors of the changes made to the homestead exemption statutes pursuant to Neb. Laws 2007, LB 145, which amended Neb. Rev. Stat. §§77-3510, 77-3513, and 77-3514 (R.S. Supp. 2006). If a county assessor mails the notices required to be mailed on or before February 1, and the notices contain all of the statutory information required for those notices to be mailed on or before April 1, then the county assessor shall have satisfied the obligation to mail the notices which are required to be mailed on or before April 1, and a subsequent mailing shall not be required.

Statutory changes. The following language was added to Neb. Rev. Stat. §§77-3510, 77-3513, and 77-3514 (R.S. Supp. 2006):

Neb. Rev. Stat. §77-3510. On or before February 1 of each year, the Tax Commissioner shall prescribe forms to be used by all claimants for homestead exemption or for transfer of homestead exemption. . . The Tax Commissioner shall provide to each county assessor printed claim forms and address lists of applicants from the prior year. . . .

Neb. Rev. Stat. §77-3513(2). . . . The county assessor shall mail a notice on or before April 1 to claimants who are the owners of a homestead which was granted an exemption under subdivision (1)(b)(i) of section 77-3508 in the preceding year unless the claimant has already filed the application for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. The notice shall include the claimant's name, the application deadlines for the current year, a list of documents that must be filed with the application, and the county assessor's office address and telephone number.

Neb. Rev. Stat. §77-3514. . . . The county assessor shall mail a notice on or before April 1 to claimants who are the owners of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508, in the preceding year unless the claimant has already filed the certification for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. The notice shall include the claimant's name, the certification deadlines for the current year, a list of documents that must be filed with the certification, and the county assessor's office address and telephone number. . . .

Procedure and Implementation. In January of each year, the Department of Revenue (Revenue) pre-identifies for each applicant from the prior year, a Form 458, Nebraska Homestead Exemption Application or Certification of Status. Rosters which correspond to the pre-identified Form 458s are

also produced which lists each applicant's name, address, social security number, date of birth, filing status, homestead exemption category, and parcel identification number. For mailing purposes, labels for each pre-identified homestead exemption applicant are also provided to the county assessors. These forms, rosters and labels are mailed to the county assessors to be made available for applicant filings beginning in February of each year.

Pursuant to Neb. Rev. Stat. §§77-3513 and 77-3514, the county assessor is required to mail a notice on or before April 1 of each year to claimants who are owners of a homestead which has been granted an exemption in the preceding year unless the claimant has already filed a current year application or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. Statutorily, the notice must include the following:

1. Claimant's name;
2. The application deadlines for the current year;
3. A list of documents that must be filed with the application; and
4. The county assessor's office address and telephone number.

If the county assessor is in fact mailing the pre-identified Forms 458 (as described above) to all claimants granted an exemption in the preceding year, in January (or by April 1) such mailing will meet the required statutory criteria if the county assessor's office address and telephone number are included in the mailing. Assessors using a post card mailing may continue to do so as long as the post cards contain all of the required statutory information, and are mailed on or before April 1. As a courtesy, county assessors may send notification to non-filers in June advising of the June 30 filing deadline.

Conclusion. If all of the statutorily required information is contained within the notice mailed by the county assessor in late January, to all homestead exemption claimants who were granted the exemption in the preceding year, this mailing will comply with the April 1 notice requirement contained in Neb. Rev. Stat. §§77-3513 and 77-3514. If the late January mailing does not contain all of the foregoing statutorily required information, then a second mailing that complies with Neb. Rev. Stat. §§77-3513 and 77-3514 will be required to be sent on or before April 1.

APPROVED:

Douglas A. Ewald

Tax Commissioner

January 16, 2008

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