

79-4501. Homestead property tax refund act; title and purpose of act. The title of this act shall be the homestead property tax refund act. The purpose of this act shall be to provide ad valorem tax refunds to: (a) Certain persons who are of qualifying age who own their homestead; (b) certain persons who have a disability, who own their homestead; and (c) certain persons other than persons included under the provisions of (a) or (b) who have low incomes and dependent children and own their homestead.

History: L. 1970, ch. 403, § 1; L. 1972, ch. 383, § 1; L. 1973, ch. 404, § 1; L. 1975, ch. 506, § 1; L. 1978, ch. 418, §1; L. 2001, ch. 57, § 1; L. 2012, ch. 135, § 30; Jan. 1, 2013.