

**42-11153. Deadline for filing affidavit**

A. A failure by a taxpayer who is entitled to an exemption to make an initial affidavit as required by section 42-11152 or furnish evidence required by this article between the first Monday in January and March 1 of the year constitutes a waiver of the exemption.

B. If a widow or widower or a person with a disability whose property is exempt from tax under section 42-11111, or an organization that is exempt from federal income tax under section 501(c) of the internal revenue code and is exempt from property tax under article 3 of this chapter, submits a petition after the deadlines prescribed by subsection A of this section, the person or organization may have the waiver redeemed by the county board of supervisors at any regular meeting, except that taxes that were due and payable before the petition was submitted may not be refunded or abated.