

Amend

PREPARED BY: Doug Gibbs
DATE PREPARED: February 08, 2011
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LB 370

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2011-12		FY 2012-13	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 370 amends a number of statutes containing references to tax deeds to eliminate those references and outright repeals the following sections:

- 77-1831 Real property taxes; issuance of treasurer's tax deed; notice given by purchaser.
- 77-1832 Real property taxes; issuance of treasurer's tax deed; service of notice; upon whom made.
- 77-1833 Real property taxes; issuance of treasurer's tax deed; proof of services; fees.
- 77-1834 Real property taxes; issuance of treasurer's tax deed; notice to owner or encumbrancer by publication.
- 77-1835 Real property taxes; issuance of treasurer's tax deed; manner and proof of publication; false affidavit; penalty.
- 77-1836 Real property taxes; issuance of treasurer's tax deed; fee.
- 77-1837 Real property taxes; issuance of treasurer's tax deed; when.
- 77-1838 Real property taxes; issuance of treasurer's tax deed; execution, acknowledgment, and recording; effect.
- 77-1839 Real property taxes; issuance of tax deed by county treasurer; form.
- 77-1840 Real property taxes; issuance of treasurer's tax deed; recording of proceedings.
- 77-1841 Real property taxes; issuance of treasurer's tax deed; loss of tax sale certificate; procedure.
- 77-1842 Real property taxes; treasurer's tax deed; presumptive evidence of certain facts.
- 77-1843 Real property taxes; treasurer's tax deed; proof required to defeat tax title.
- 77-1844 Real property taxes; treasurer's tax deed; condition required to question title.
- 77-1845 Real property taxes; treasurer's tax deed; taxes paid; mistake in entry; effect.
- 77-1846 Real property taxes; treasurer's tax deed; effect of fraud.

There appears to be no fiscal impact to the state as a result of LB 370.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	2/10/11	PHONE	471-2526
COMMENTS					
DEPT. OF REVENUE – Concur. No fiscal impact.					
COUNTIES – No basis upon which to disagree.					

