PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs February 17, 2017 402-471-0051

LB 238

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 201	l 7-18	FY 2018-19			
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE		
GENERAL FUNDS						
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS						
TOTAL FUNDS						

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 238 amends Nebraska Revised Statutes Section 13-509 regarding taxable value certification by the county assessor.

New language in the bill allows a county assessor to notify a governing body or board of the taxable value of real and personal property by mail, electronically, or by notifying them where on the assessor's web site the taxable values are located.

There is no fiscal impact to the state as a result of the provisions of LB 238.

The Department of Revenue indicates no cost to implement the provisions of LB 238.

We agree with the Department of Revenue's estimate of cost.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 238 AM: AGENCY/POLT. SUB: Department of Revenue					
REVIEWED BY: Lyn Heaton DATE: 2/21/2017 PHONE: <u>(402) 471-4181</u>					
COMMENTS: Concur. No fiscal impact on the Dept. of Revenue.					

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 238 AM: AGENCY/POLT. SUB: NE Assoc. of County Officials (NACO)					
REVIEWED I	BY: Lyn Heaton	DATE: 2/21/2017	PHONE: (402) 471-4181		
COMMENTS: No fiscal impact.					

LB 238 Fiscal Note 2017

		State Agency	Estimate			
State Agency Name: Department	of Revenue				Date Due LFA:	2/21/2017
Approved by: Tony Fulton		Date Prepared:	2/15/2017		Phone: 471-5896	
	FY 2017	-2018	FY 2018	-2019	FY 20	19-2020
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds	\$0		\$0		\$0	
Cash Funds					_	
Federal Funds					<u> </u>	
Other Funds					<u> </u>	
Total Funds	\$0		\$0		\$0	

LB 238 would amend Neb. Rev. Stat. § 13-509 to provide that when certifying the taxable values of real and personal property to the governing bodies or boards, the county assessor can provide the certification either (1) by mail, (2) electronically, or (3) by notifying the governing body or board where the current taxable values are located on the assessor's website.

This bill will have no impact on General Fund expenditures.

It is estimated that there will be no costs to the Department to implement this bill.

This bill becomes operative 3 months after adjournment.

Major Objects of Expenditure							
CI. C. I	Cl. tf. d. Tid	17-18	18-19	19-20	17-18	18-19	19-20
Class Code	Classification Title	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>Expenditures</u>	<u>Expenditures</u>	Expenditures
Benefits							
Operating Costs.							
Travel							
Capital Outlay							
Aid							
Capital Improvements.							
Total							

LB ⁽¹⁾ 238			FISCAL NOTE				
State Agency OR Political Subdivision Name:	Nebraska Association of County Officials (NACO)						
Prepared by: (3) Elaine Menzel	Date Prepared: (4)1	/17/2017 Phone:	402.434.5660				
ESTIMATE PRO	VIDED BY STATE AGENCY	OR POLITICAL SUBDIVIS	SION				
<u>EXPENDITUR</u>	FY 2017-18 RES REVENUE	<u>FY 20</u> <u>EXPENDITURES</u>	18-19 <u>REVENUE</u>				
GENERAL FUNDS							
CASH FUNDS	<u> </u>						
FEDERAL FUNDS							
OTHER FUNDS	<u> </u>						
TOTAL FUNDS							
Explanation of Estimate:							
certification by the county assessor.							
<u>BREAKD</u> Personal Services:	OWN BY MAJOR OBJECTS	OF EXPENDITURE					
POSITION TITLE	NUMBER OF POSITIONS 17-18 18-19	2017-18 EXPENDITURES	2018-19 EXPENDITURES				
Benefits							
Operating							
Travel							
Capital outlay							
Aid							
Capital improvements							
TOTAL							