PREPARED BY: DATE PREPARED: PHONE: Douglas Gibbs January 16, 2018 402-471-0051

LB 885

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 201	8-19	FY 2019-20 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 885 amends Nebraska Revised Statutes Section 77-1502 regarding protests of real and personal property.

The bill adds language to the statute requiring the protest to indicate whether the person signing the protest is the owner of the property and, if the signatory is not the owner, the county clerk is to mail a copy of the protest to the owner of the property at the address to which property tax statements are sent.

In addition, copies of the county board of equalization's decision on the protest are to also be mailed to the owner of the property if the protester is not the owner of the property.

There is no fiscal impact to the state as a result of the provisions of LB 885.

The Department of Revenue indicates minimal costs to implement the provisions of LB 885.

We agree with the Department's estimate of cost.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials (NACO) indicates that the cost to counties will be minimal.

We agree with the NACO estimate of fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 885	AM: AGENCY/POLT. SUB: Dept. of Revenue				
REVIEWED	BY: Lyn Heaton	DATE: 1/18/2018	PHONE: (402) 471-4181		
COMMENTS: Concur. No fiscal impact on the Department of Revenue.					

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 885	AM:	AGENCY/POLT. SUB: 1	NE Association of County Officials (NACO)		
REVIEWED E	BY: Lyn Heaton	DATE: 1/18/2018	PHONE: (402) 471-4181		
COMMENTS: Concur. Minimal fiscal impact on counties.					

LB 885 Fiscal Note 2018

		State Agency	Estimate			
State Agency Name: Department	of Revenue				Date Due LFA:	1/18/2018
Approved by: Tony Fulton		Date Prepared:	1/16/2018		Phone: 471-5896	
	FY 2018	<u>3-2019</u>	FY 2019	9-2020	FY 20	20-2021
	<u>Expenditures</u>	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0	1	\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 885 amends Neb. Rev. Stat. § 77-1502 to provide that the protest form for real or personal property is to indicate whether the person signing the protest is an owner of the property. If someone who is not the owner signs the protest, the county clerk is to mail a copy of the protest and all attachments to the owner of the property. Notice of the county board of equalization's decision on any such protest is also required to be mailed to the owner of the property.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be minimal costs to the Department to implement this bill.

Major Objects of Expenditure							
Class Code	Classification Title	18-19 <u>FTE</u>	19-20 <u>FTE</u>	20-21 <u>FTE</u>	18-19 Expenditures	19-20 Expenditures	20-21 Expenditures
Benefits							
Operating Costs							
Travel							
Capital Improvement	Capital Improvements.						
Total							

TOTAL.....

LB ⁽¹⁾ 885			FISCAL NOTE				
State Agency OR Political Subdivision Name: (2)	Nebraska Association of County Officials (NACO)						
Prepared by: (3) Elaine Menzel	Date Prepared: (4)	1/16/2018 Phone: (402.434.5660				
ESTIMATE PROVI	DED BY STATE AGENC	Y OR POLITICAL SUBDIVIS	ION				
<u>FY</u> <u>EXPENDITURES</u>	2018-19 <u>REVENUE</u>	<u>FY 20:</u> <u>EXPENDITURES</u>	19-20 <u>REVENUE</u>				
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
Explanation of Estimate:		·	·				
property when a protest of the valuation also be required to send a copy of the confew protests are generally filed by person minimal.	ounty board of equaliza	ation's decision to the prope	rty owner. Because				
·	WN BY MAJOR OBJECT	S OF EXPENDITURE					
Personal Services: N POSITION TITLE	TUMBER OF POSITIONS 18-19 19-20	S 2018-19 EXPENDITURES	2019-20 EXPENDITURES				
D C.		·					
Benefits Operating							
Travel							
Capital outlay							
Aid							
Capital improvements							