PREPARED BY: DATE PREPARED: PHONE: Keisha Patent January 28, 2019 402-471-0059

LB 289

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2019-20 FY 2020-21					
	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 289 changes the requirement for county assessors to inspect and review taxable real property every six years to require inspections every three years.

The Department of Revenue estimates no impact on General Fund revenue and minimal cost to implement the bill. However, there will be additional costs to counties. Lancaster County estimates the required inspections will necessitate 8 additional employees, costing \$657,870 in FY20 and \$621,362 in FY21 for salary, benefits, office space, and other associated expenses.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 289	AM:	AGENCY/POLT. SUB: Department of Rever	nue			
REVIEWED BY:	Lee Will	DATE: 1/29/2019	PHONE: (402) 471-4175			
COMMENTS: Concur with the Department of Revenue's assessment of no fiscal impact.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 289	AM:	AGENCY/POLT. SUB: Lancaster County A	Assessor/ROD			
REVIEWED BY:	Lee Will	DATE: 1/24/2019	PHONE: (402) 471-4175			
COMMENTS: No basis to disagree with the Lancaster County Assessor/ROD's assessment of additional fiscal impact incurred by the County.						

LB 289 Fiscal Note 2019

State Agency Estimate							
State Agency Name: Department of Revenue Date Due LFA: 1/29/19							
Approved by: Tony Fulton Date Prepared: 1/25/19 Phone: 471-5896							
FY 2019-2020 FY 2020-2021					FY 2021-2022		
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds		\$ 0		\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0		\$ 0		\$ 0	

LB 289 amends Neb. Rev. Stat. § 77-1311.03 to change the requirement that the county assessors inspect and review all parcels of real property in the county from every six years to every three years.

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.

It is estimated that this will double the work performed by county assessors.

Major Objects of Expenditure								
Class Code	Classification Title	19-20 <u>FTE</u>	20-21 <u>FTE</u>	21-22 <u>FTE</u>	19-20 Expenditures	20-21 Expenditures	21-22 Expenditures	
Benefits	Benefits.							
Operating Costs								
Travel								
Capital Outlay.								
	i							

LB ⁽¹⁾ 289					FISCAL NOTE
State Agency OR Political	Subdivision Name: (2)	Lancaster County	Assessor/ROD		
Prepared by: (3) Scott	Gaines	Date Prepared: (4)	1/23/19	Phone: (5)	402-441-6580
	ESTIMATE PROVI	DED BY STATE AGEN	NCY OR POLITICA	L SUBDIVIS	SION
	FY 9	<u> 2019-20</u>		FY 2020	<u>)-21</u>
	EXPENDITURES	REVENUE	EXPENDIT	<u>URES</u>	<u>REVENUE</u>
GENERAL FUNDS	657,870		621,36	2	
CASH FUNDS			<u> </u>		
FEDERAL FUNDS					
OTHER FUNDS					
TOTAL FUNDS	657,870		621,36	2	
Explanation of Estimate	:				
This bill would require benefits, office space					ted costs for

BREAKD	OWN BY MA.	OR OBJECTS O	F EXPENDITURE	
Personal Services:				
	NUMBER OF	F POSITIONS	2019-20	2020-21
POSITION TITLE	<u>19-20</u>	<u>20-21</u>	EXPENDITURES	EXPENDITURES
Appraiser Apprentice	8	8	365,840	384,132
Benefits			184,000	193,200
Operating			44,030	44,030
Travel				
Capital outlay			64,000	
Aid				
Capital improvements				
TOTAL			657.870	621.362