

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2017-18</b>		<b>FY 2018-19</b>	
	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 12 amends Nebraska Revised Statutes Sections 77-3510 and 77-3514 regarding the filing of claim forms for the homestead exemption.

77-3510 is amended to remove the requirement that certain claimants attach an income statement to the homestead exemption claim form. This change would apply to the unmarried surviving spouse of a serviceman or servicewoman who died while on active duty during certain periods described in statute or a surviving spouse who remarries after attaining the age of 57. However, the income requirements of Section 77-3506 would still apply.

77-3514 is amended to exempt a claimant who has been granted an exemption under 77-3506 from the certification requirements of 77-3514 which requires an annual certification of status and attachment of an income statement. 77-3506 refers to the homesteads of:

- a) A veteran who was discharged with an honorable or general conditions, drawing compensation from the U.S. Department of Veterans Affairs because of 100% service-connected disability who is not eligible for total exemption under Sections 77-3526 to 77-3528, an unmarried surviving spouse, or a surviving spouse who remarries after age 57;
- b) An unmarried spouse of any veteran who was discharged under honorable or general conditions who died because of a service-connected disability, or a surviving spouse who remarries after attaining age 57;
- c) An unmarried spouse of a serviceman or servicewoman whose death while on active duty was service-connected, or a surviving spouse who remarries after attaining age 57.

There is no fiscal impact to the General Fund as a result of LB 12.

The Department of Revenue indicates minimal costs to implement the provisions of LB 12.

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

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB:12	AM:	AGENCY/POLT. SUB: Dept. of Revenue	
REVIEWED BY: Lyn Heaton	DATE: 1/17/2017	PHONE: <a href="tel:4024714181">(402) 471-4181</a>	
COMMENTS: No basis upon which to disagree with the Department of Revenue's estimate of no fiscal impact.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB:12	AM:	AGENCY/POLT. SUB: National Association of County Officials	
REVIEWED BY: Lyn Heaton	DATE: 1/17/2017	PHONE: <a href="tel:4024714181">(402) 471-4181</a>	
COMMENTS: Concur with the NACO estimate of minimal fiscal impact.			



Please complete ALL (5) blanks in the first three lines.

**2017**

**LB<sup>(1)</sup> 12**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 1/10/2017 Phone: <sup>(5)</sup> 402.434.5660

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

LB 12 would eliminate the requirement for certain veterans and unmarried surviving spouses of veterans to receive certification by the county assessor. Additionally, a requirement for the county assessor to mail a notice to such individuals would be eliminated. These changes would minimally decrease the fiscal obligation of counties.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____