PREPARED BY: DATE PREPARED: PHONE: Keisha Patent January 17, 2019 402-471-0059

LB 103

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)										
	FY 201	9-20	FY 20	20-21						
	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 103 amends provisions related to the property tax requests of counties, municipalities, school districts, learning communities, sanitary and improvement districts, natural resources districts, educational service units, and community colleges. The bill provides that if the annual assessment of property results in an increase of total taxes levied, the levy must be reduced to produce no more than the amount of taxes raised in the previous year.

If the political subdivision determines an increase in the levy is necessary, it must hold a public hearing. Notice of the hearing must be at least 30 days prior to the hearing, and the bill requires certain publication requirements regarding size and content of the notice. Following the hearing, the governing body may pass a resolution or ordinance to increase the levy, subject to the budget limitations in the Nebraska Budget Act and sections 13-518 to 13-522 or 79-1023 to 79-1030.

The bill is not estimated to have any fiscal impact or cost to the state. However, there are estimated to be some costs to political subdivisions related to the publication requirements for the additional public hearing. Cost estimates associated with these publication requirements are reasonable.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 103	AM:	AGENCY/POLT. SUB: Coordinating Commission for Postsecondary Education					
REVIEWED BY:	Lee Will	DATE: 1/22/2019	PHONE: (402) 471-4175				
COMMENTS: No basis to disagree with the Coordinating Commissions' assessment of no fiscal impact.							

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE								
LB: 103 AM: AGENCY/POLT. SUB: Nebraska Community Colleges								
REVIEWED BY:	Lee Will	DATE: 1/22/2019	PHONE: (402) 471-4175					
This assessment	COMMENTS: No basis to disagree with the Nebraska Community Colleges' assessment of no fiscal impact. This assessment is dependent upon the Nebraska Community Colleges' ability to incur no further cost in the event additional hearings were to occur.							

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 103 AM: AGENCY/POLT. SUB: Metropolitan Community College

REVIEWED BY: Lee Will DATE: 1/22/2019 PHONE: (402) 471-4175

COMMENTS: No basis to disagree with the Metropolitan Community College's assessment of no fiscal impact.

This assessment is dependent upon the Metro Community College's ability to incur no further cost in the event additional hearings were to occur.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 103 AM: AGENCY/POLT. SUB: Department of Revenue

REVIEWED BY: Lee Will DATE: 1/22/2019 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: 103 AM: AGENCY/POLT. SUB: City of Lincoln

REVIEWED BY: Lee Will DATE: 1/17/2019 PHONE: (402) 471-4175

COMMENTS: No basis to disagree with the City of Lincoln's estimate of fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 103 AM: AGENCY/POLT. SUB: City of Omaha

REVIEWED BY: Lee Will DATE: 1/22/2019 PHONE: (402) 471-4175

COMMENTS: No basis to disagree with the City of Omaha's assessment of no fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 103 AM: AGENCY/POLT. SUB: ESU Coordinating Council

REVIEWED BY: Lee Will DATE: 1/22/2019 PHONE: (402) 471-4175

COMMENTS: Concur with the ESU Coordinating Council's assessment of fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 103 AM: AGENCY/POLT. SUB: Lancaster County

REVIEWED BY: Lee Will DATE: 1/18/2019 PHONE: (402) 471-4175

COMMENTS: Concur with the Lancaster County's assessment of no fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 103	AM:	AGENCY/POLT. SUB: Lower Platte South	NRD				
REVIEWED BY:	Lee Will	DATE: 1/17/2019	PHONE: (402) 471-4175				
COMMENTS: No	basis to disagre	e with the Lower Platte South NRD's estimate of fiscal im	npact.				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE								
LB: 103	AM:	AGENCY/POLT. SUB: Central Platte NRD						
REVIEWED BY:	Lee Will	DATE: 1/17/2019	PHONE: (402) 471-4175					
COMMENTS: No basis to disagree with the Central Platte NRD's estimate of fiscal impact.								

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 103	AM:	AGENCY/POLT. SUB: Papio-Missouri River Natural Resources District					
REVIEWED BY:	Lee Will	DATE: 1/16/2019	PHONE: (402) 471-4175				
COMMENTS: No basis to disagree with the Papio-Missouri River Natural Resources District's estimate of fiscal impact.							

LB 103 Fiscal Note 2019

		State Agency	Estimate			
State Agency Name: Department of	of Revenue				Date Due LFA:	1/18/19
Approved by: Tony Fulton		Date Prepared:	1/17/19		Phone: 471-5896	
	FY 2019	FY 2019-2020		FY 2020-2021		21-2022
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds	İ	\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 103 amends Neb. Rev. Stat. § 77-1601.02 to require political subdivisions to reduce the rate of levy to produce an amount of property taxes equal to those raised in the previous year. This bill allows the governing body of a political subdivision to increase the property tax asking by holding a public hearing on a proposed increase in the rate of levy and property tax request. Notice of the public hearing is to be given at least 30 days before the date of the hearing. The governing body may then adopt an increase in levy and property tax asking by enacting an ordinance or resolution to do so.

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

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

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										
Operating Costs										
Travel										
Capital Improvement	ts									

TOTAL.....

$LB^{\scriptscriptstyle{(1)}}$	103					FISCAL NOTE			
State A	gency OR	Political Subdivision Name: (Coordinating Co	Coordinating Commission for Postsecondary Education					
Prepar	ed by: (3)	Mike Baumgartner	Date Prepared: (1) <u>1-18-19</u>	Phone: (5)	402-471-0029			
		ESTIMATE PRO	VIDED BY STATE AG	ENCY OR POLITI	CAL SUBDIVIS	SION			
		F	Y 2019-20		FY 2020) -2 1			
		EXPENDITURI		EXPEND		REVENUE			
GENE	RAL FUN	NDS	<u> </u>						
CASH	FUNDS								
FEDEI	RAL FUN	DS							
ОТНЕ	R FUNDS	<u></u>							
ТОТА	L FUNDS	<u> </u>	<u> </u>						
Explan	ation of I	Estimate:							
No Fis	scal Impa	act							
valuat	ion. Hov	ernors, to collect addition wever, it does not prever axes subject to existing	nt units of local govern	ment from increa	asing the amou	int to be requested			
			OWN BY MAJOR OBJE	CTS OF EXPEND	<u>ITURE</u>				
Person	al Service		NUMBER OF POSITIO	NS 2019	9-20	2020-21			
	POSIT	TION TITLE	<u>19-20</u> 20 <u>-21</u>	EXPEND	<u>DITURES</u>	EXPENDITURES			
Renefit	ts		·						
Capital	l outlay								
Capital	l improve	ments							

LB (1)	103							FISCAL NOTE
State Ag	ency OR	Political S	Subdivision Name:	₍₂₎ Neb	raska Commu	unity Colleges	i	
Prepare	ed by: (3)	Greg A	Adams	Da	ate Prepared: (4)	1/14/2019	Phone: (5	4024714685
		F	STIMATE PRO	VIDED R	Y STATE AGEN	ICY OR POLITI	CAL SUBDIVI	SION
				Y 2019-9		CT OILTOLITI	FY 20:	
			EXPENDITUR	ES	<u>REVENUE</u>	EXPEN	<u>DITURES</u>	<u>REVENUE</u>
GENER	RAL FUN	DS						
CASH F	UNDS							
FEDER	AL FUN	DS				<u>_</u>		
OTHER	R FUNDS	6						
TOTAL	L FUNDS	3						
Explanat	ion of Fe	etimato.		_ =				
Explanat	ion of Es	timate:						
No Fisca	al Impac	ct						
								
Personal	Commisses		<u>BREAKDO</u>	WN BY N	<u> 1AJOR OBJECT</u>	S OF EXPEND	TURE	
1 ersonar	Sel vices	•		NUMBE	R OF POSITION	NS 20:	19-20	2020-21
	POSIT	TION TI	ГГЕ	<u>19-20</u>	<u>20-21</u>	EXPEN	<u>DITURES</u>	EXPENDITURES
						_		
-	_							
-	•							
Aid								
-	-							
TO	ΓAL							

$LB^{\scriptscriptstyle{(1)}}$	103							FISCAL NOTE
State Agency OR Political Subdivision Name: (2)					opolitan Com	munity Colleg	je	
Prepared by: (3) David K		Koebel	Da	ite Prepared: (4)	1/18/2019	Phone: (5)	531-622-2391	
]	ESTIMATE PRO	VIDED B	Y STATE AGEN	NCY OR POLIT	ICAL SUBDIVIS	SION
			EXPENDITUR:	<u>Y 2019-20</u> ES	<u>REVENUE</u>	EXPENI	<u>FY 2020</u> DITURES	REVENUE
GENE	RAL FUN	DS				_		
CASH 1	FUNDS							
FEDER	RAL FUNI	DS						
OTHE	R FUNDS							
TOTAL	L FUNDS		0		0		0	0
Explana	ation of E	stimate:		_				
No Fig	cal Impa	ct						
INO FIS	cai iiiipa	Ci.						
			DDEAKD.	NIOT DIZ I	AA IOD ODIEG	C OF EXPEND	IZIDE	
Persona	al Service	s:	<u>BREAKD(</u>	<u>JWN BY N</u>	MAJOR OBJECT	IS OF EXPEND	<u>IIURE</u>	
	DOCKE				OF POSITION		9-20	2020-21
	POSIT	ION TIT	LLE	<u>19-20</u>	<u>20-21</u>	EXPENI	<u>DITURES</u>	EXPENDITURES
						_		
Benefit	s			_	<u> </u>			
Operati	ing							
-	U							
Capital	outlay							
-	•							
_	_							

LB ⁽¹⁾ 103					FISCAL NOTE
State Agency OR Politic	al Subdivision Name:	City of	Lincoln		
Prepared by: (3) Jan	nes Van Bruggen	Date	e Prepared: (4)1	/15/19 Phone:	(5) 441-8301
	ESTIMATE PRO	OVIDED BY	STATE AGENC	Y OR POLITICAL SUBDI	VISION
]	FY 2019-20		FY 20	020-21
	EXPENDITUR	<u>RES</u>	<u>REVENUE</u>	EXPENDITURES	<u>REVENUE</u>
GENERAL FUNDS	1,000	<u> </u>	_	1,000	
CASH FUNDS					
FEDERAL FUNDS		<u> </u>			
OTHER FUNDS		<u> </u>			
TOTAL FUNDS		<u> </u>			
Explanation of Estima	ite:				
The cost to publish	1/8 th of a page ret	ail display ir	n the local news	spaper would be approxir	nately \$1000.
Personal Services:	BREAKD	OWN BY MA	AJOR OBJECTS	OF EXPENDITURE	
r ersonar gervices.		NUMBER (OF POSITIONS	2019-20	2020-21
POSITION '	TITLE	<u>19-20</u>	<u>20-21</u>	EXPENDITURES	EXPENDITURES
Benefits					
Operating				1,000	1,000
Travel					
Capital outlay					
Aid					
Capital improvements					
1771 A I					

$LB^{(1)}$	103						FISCAL NOTE
State Ag	gency OR I	Political Subdivision Name: (CITY C	OF OMAHA			
Prepare	ed by: (3)	by: (3) TYLER LEIMER		Date Prepared: (4) _ 1/		Phone: (5)	402-444-4514
		ESTIMATE PRO	VIDED BY S	STATE AGEN	ICY OR POLITION	CAL SUBDIVIS	ION
		<u>EXPENDITURI</u>	<u>Y 2019-20</u> ES	REVENUE	EXPEND	<u>FY 2020</u> ITURES	<u>REVENUE</u>
GENER	RAL FUN	DS					
CASH F	UNDS		<u> </u>				
	AL FUNI	DS .					
	R FUNDS		_		-		
	L FUNDS						
IOIAI	I FUNDS						
	16		OWN BY MA	JOR OBJECT	'S OF EXPENDI'	<u>TURE</u>	
Persona	al Service	S:	NUMBER O	F POSITIONS	S 2019	-20	2020-21
	POSIT	ION TITLE	<u>19-20</u>	<u>20-21</u>	EXPEND		EXPENDITURES
-					-		
-	•						
		nents					

LB (1)	103						FISCAL NOTE	
State Ag	gency OR I	Political Subdivision Name: (2)	Lancas	ster County				
Prepare	ed by: (3) Dennis Meyer		Date Prepared: (4) 1-17-19 Phon			Phone: (5)	402-441-6869	
		ESTIMATE PROV	IDED BY	STATE AGEN	CY OR POLITIC	AL SUBDIVIS	ION	
		FV	2019-20			FY 2020-21		
		EXPENDITURES		<u>REVENUE</u>	EXPENDI		REVENUE	
GENEF	RAL FUN	DS						
CASH I	FUNDS							
FEDER	AL FUN	DS						
	R FUNDS							
	L FUNDS		<u> </u>					
			=					
Explana	ation of E	stimate:						
Persona	al Service		<u>VN BY MA</u>	JOR OBJECTS	S OF EXPENDIT	<u>'URE</u>		
			UMBER O 19-20	F POSITIONS <u>20-21</u> 	2019- EXPENDI		2020-21 EXPENDITURES	
Benefit	s					<u> </u>		
Operati	ing							
Travel.								
-	•							
-	•	nents						
TO	1 AL							

TOTAL.....

LB (1)	103						FISCAL NOTE		
State Ag	gency OR I	Political Subdivision Name: (2)	Educational Service Unit Coordinating Council						
Prepare	ed by: (3)	David M Ludwig	Date Prepared: (4) 1-18-19			Phone: (5)	402/597-4915		
		ESTIMATE PROV	IDED BY	STATE AGEN	ICY OR POLI	TICAL SUBDIVIS	VISION		
		<u>FY</u> <u>EXPENDITURES</u>	<u>2019-20</u>	<u>REVENUE</u>	EXPEN	<u>FY 2020</u> IDITURES	0-21 REVENUE		
GENER	RAL FUN	DS							
CASH I	FUNDS								
FEDER	AL FUN	DS							
ОТНЕЕ	R FUNDS								
TOTAI	L FUNDS								
Explana	ation of E	stimate:							
the total		sed costs for an additiona	ai public	nearing since	eacn ESU na	as expenditures	specific for each		
			VN BY M	AJOR OBJECT	S OF EXPEN	<u>DITURE</u>			
Persona	al Service		TIMBER (OF POSITIONS	S 00	019-20	2020-21		
	POSIT	ION TITLE	19-20	<u>20-21</u>		NDITURES	EXPENDITURES		
D 0.				-					
							 -		
Capital	improver	nents							

LB ⁽¹⁾ 103					FISCAL NOTE	
State Agency OR Political Subdivision Name: (2)	Lower Platte South NRD					
Prepared by: (3) Paul Zillig	Date I	repared: (4)	1/15/2019	Phone: (5)	402-476-2729	
ESTIMATE PROVI	IDED BY S	TATE AGEN	ICY OR POLITICA	L SUBDIVIS	ION	
FV	2019-20		FY 202 0	n_01		
EXPENDITURES		EVENUE	EXPENDIT		REVENUE	
GENERAL FUNDS					-	
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS						
TOTAL FUNDS						
Explanation of Estimate:	· · · · · · · · · · · · · · · · · · ·					
Larger legal notices will cost more. Esti		. ,				
BREAKDOW Personal Services:	VN BY MAJ	OR OBJECT	S OF EXPENDITU	RE		
	UMBER OF <u>19-20</u>	POSITIONS 20-21	S 2019-20 EXPENDIT		2020-21 EXPENDITURES	
D C. t			-			
Benefits Operating			S			
Travel			S=====================================			
Capital outlay			S	7		
Aid						
Capital improvements						
TOTAL						

TOTAL.....

LB ⁽¹⁾ 103					FISCAL NOTE			
State Agency OR Polit	ical Subdivision Name: ⁽²⁾	Central Platte Natural Resources District						
Prepared by: (3) L	yndon Vogt	Date Prepared: (4)	01/14/19	Phone: (5)	308 385 6282			
	ESTIMATE PROVI	DED BY STATE AGEN	NCY OR POLITICAL	L SUBDIVIS	SION			
	EXPENDITURES	<u>2019-20</u> <u>REVENUE</u>	EXPENDITU	<u>FY 2020</u> JRES	REVENUE			
GENERAL FUNDS	450.00		8,280.00)				
CASH FUNDS								
FEDERAL FUNDS								
OTHER FUNDS								
TOTAL FUNDS	450.00		8,280.00)				
Explanation of Estin	nate:							
Under proposed L x 4 publishing date	B 103 cost estimate of es.	\$8,280.00 was figure	ed as follows: \$414	.00 per not	ice x 5 newspapers			
D 1 C	BREAKDOW	N BY MAJOR OBJECT	TS OF EXPENDITU	<u>RE</u>				
Personal Services: POSITION		UMBER OF POSITION 19-20 20-21	S 2019-20 EXPENDITU		2020-21 EXPENDITURES			
D C4			_					
Capital outlay								
= -								
Capital improvemen	ts							

LB ⁽¹⁾	103							FISCAL NOTE			
State Ag	ency OR I	Political	l Subdivision Name: (2	Papio-Missouri River Natural Resources District							
Prepare	d by: (3)	John	n Winkler	Date	Prepared: (4)	January 11, 2019) Phone: ⁽⁵⁾	402-444-6222			
			ESTIMATE PRO	VIDED BY S	STATE AGEN	NCY OR POLITIC	AL SUBDIVIS	SION			
	<u>FY s</u> EXPENDITURES				<u>REVENUE</u>	EXPENDIT	0-21 REVENUE				
GENER	AL FUN	DS		<u> </u>							
CASH F	UNDS										
FEDER	AL FUN	DS									
OTHER	R FUNDS										
TOTAL	L FUNDS										
Explana	ition of E	stimat	e:								
Furthe	r analy	eie ie i	needed.								
Turtic	a analys		necaca.								
Porsona	ıl Service	g.	BREAKDO	WN BY MA	JOR OBJECT	S OF EXPENDIT	<u>URE</u>	-			
1 CI SUIIa				NUMBER O	F POSITION			2020-21			
	POSIT	ION T	TITLE	<u>19-20</u>	<u>20-21</u>	EXPENDI	<u>rures</u>	<u>EXPENDITURES</u>			
Benefits	S										
Travel.											
Capital	outlay										
Aid											
Capital	improver	nents									
TOT	ΓAL										