PREPARED BY: DATE PREPARED: PHONE: Keisha Patent February 14, 2019 402-471-0059

LB 103

Revision: 01

FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised due to adoption of amendment on General File

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 201	19-20	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.

AM116 changed the hearing and notice provisions in the bill. As amended, if the political subdivision determines an increase in the levy is necessary, it must hold a special public hearing and publish notice in a newspaper of general circulation at least 5 days prior to the hearing. If the political subdivision's total operating budget is \$10,000 or less per year or \$20,000 or less per biennium, notice can be posted at the governing body's headquarters. The notice must include certain information.

The governing body can adopt an ordinance or resolution, which must include certain information, to set the property tax request exceeding the request from the prior year following the hearing.

The bill is not estimated to have any fiscal impact or cost to the state.

As amended, the bill is estimated to have no to minimal costs to political subdivisions. There could be some minimal costs associated with the public hearing and publication of notice.

ADMINIS	STRATIVE S	SERVICES	S STATE BUDGET DIVISION: REVIEW OF AGE	NCY & POLT. SUB. RESPONSE		
LB: 103 Education	AM:	116	AGENCY/POLT. SUB: Coordinating	Commission for Postsecondary		
REVIEWED BY:	Lee Will		DATE: 2/12/2019	PHONE: (402) 471-4175		
COMMENTS: Concur with the Coordinating Commission's assessment of no fiscal impact.						

ADMINIS	STRATIVE S	SERVICES	S STATE BUDGET DIVISION: REVIEW OF	AGENCY & POLT. SUB. RESPONSE		
LB: 103	AM:	116	AGENCY/POLT. SUB: Nebras	ka Community College Association		
REVIEWED BY:	Lee Will		DATE: 2/12/2019	PHONE: (402) 471-4175		
COMMENTS: Concur with the Community College's assessment of no fiscal impact.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 103	AM:	116	AGENCY/POLT. SUB: City of Lincoln			
REVIEWED BY:	Lee Will		DATE: 2/12/2019	PHONE: (402) 471-4175		
COMMENTS: Concur with the City of Lincoln's assessment of no fiscal impact.						

ADMINIS	STRATIVE SERVICES	STATE BUDGET DIVISION: REVIEW OF AGENC	Y & POLT. SUB. RESPONSE		
LB: 103	AM: 116	AGENCY/POLT. SUB: City of Omaha			
REVIEWED BY:	Lee Will	DATE: 2/14/2019	PHONE: (402) 471-4175		
COMMENTS: Concur with the City of Omaha's assessment of no fiscal impact.					

ADMINIS	STRATIVE SERVICES	STATE BUDGET DIVISION: REVIEW OF AGEN	NCY & POLT. SUB. RESPONSE			
LB: 103	AM: 116	AGENCY/POLT. SUB: Central Platte	Natural Resources District			
REVIEWED BY:	Lee Will	DATE: 2/14/2019	PHONE: (402) 471-4175			
COMMENTS: Concur with the Central Platte NRD's assessment of no fiscal impact.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 103	AM: 116	AGENCY/POLT. SUB: Lower Platte Sc	outh NRD			
REVIEWED BY:	Lee Will	DATE: 2/14/2019	PHONE: (402) 471-4175			
COMMENTS: Concur with the Lower Platte South NRD's assessment of no fiscal impact.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 103 AM: 116 AGENCY/POLT. SUB: Papio-Missouri River Natural Resources District					
REVIEWED BY:	Lee Will	DATE: 2/14/2019	PHONE: (402) 471-4175		
COMMENTS: No basis to disagree with the Papio-Missouri NRD's assessment of fiscal impact. The amount articulated may be overstated depending upon the amount of resources necessary to conduct the special hearing.					

State Agency Estimate						
State Agency Name: Department of	f Revenue				Date Due LFA:	2/19/19
Approved by: Tony Fulton		Date Prepared:	2/15/19		Phone: 471-5896	
FY 2019-2020 FY 2020-2021 FY 2021-2022						21-2022
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0
	<u> </u>				•	

LB 103 AM 116 amends Neb. Rev. Stat. § 77-1601.02 to provide for the decrease of a political subdivision's rate of levy when the annual assessment of property results in the increase in the total property taxes levied, as determined using the previous year's levy rate. The political subdivision's property tax request for the current year is to be no more that its request in the prior year. If the political subdivision seeks to set its property tax request at an amount higher than its property tax request in the prior year, it may do so after holding a public hearing and by passing a resolution or ordinance.

If the annual assessment results in no change or a decrease in the total property taxes levied, a political subdivision's property tax request will be the same as the prior year and the rate of levy will be adjusted accordingly.

Political subdivisions are required to pass a resolution or ordinance to set their property tax request after holding a public hearing. If the political subdivision is seeking to increase its property tax request from the prior year, the resolution or ordinance passed must contain information as provided by Neb. Rev. Stat. § 77-1601.02(4). The public hearing called for the purpose of passing a resolution or ordinance is to be held after notice is published in a newspaper of general circulation for at least five days. If the operating budget of a political subdivision is less than \$10,000 per year, notice may be posted at their headquarters. Notice must contain the information currently required along with the certified taxable valuation for the prior year, the certified taxable valuation for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year. The notice must also contain the percentage increase or decrease in the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

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 Outlay.							
Capital Improvement	ts						
TC 4 1							

TOTAL.....

$LB^{\scriptscriptstyle{(1)}}$	103	(AM116)					FISCAL NOTE		
State A	gency OR	Political Subdivision Name: (Coordinating	Coordinating Commission for Postsecondary Education					
Prepar	ed by: (3)	Mike Baumgartner	Date Prepar	ed: ⁽⁴⁾	2-12-19	Phone: (5)	402-471-0029		
		ESTIMATE PRO	<u>VIDED BY STATE</u>	AGEN	<u>CY OR POLITI</u>	CAL SUBDIVIS	ION		
		F	Y 2019-20			FY 2020	-21		
		EXPENDITURI	ES REVEN	<u>IUE</u>	EXPEND	ITURES	REVENUE		
GENE	RAL FUN	NDS							
CASH	FUNDS		<u> </u>						
FEDEI	RAL FUN	IDS							
OTHE	R FUND	S							
ТОТА	L FUND	S							
Explan	ation of l	Estimate:							
No Fis	scal Impa	act							
valuat	ion. Hov	ernors, to collect additior wever, it does not prever taxes subject to existing	nt units of local go	vernme	ent from increa	sing the amou	nt to be requested		
		·	OWN BY MAJOR O	ВЈЕСТ	S OF EXPENDI	<u>TURE</u>			
Person	al Servic		NUMBER OF POSI	TIONS	2019	9-20	2020-21		
	POSI	FION TITLE	<u>19-20</u> 2	0 <u>-21</u>	EXPEND	<u>OITURES</u>	<u>EXPENDITURES</u>		
		ments							

LB ⁽¹⁾ 103, AM 116			FISCAL NOTE
State Agency OR Political Subdivision Name: (2)	Nebraska Commu	unity College Association	
Prepared by: (3) Greg Adams	Date Prepared: (4)	2/11/2019 Phone: (5	4024714685
FSTIMATE PROVI	DED BY STATE AGEN	ICY OR POLITICAL SUBDIVI	SION
	2019-20	FY 20:	
EXPENDITURES		EXPENDITURES	<u>REVENUE</u>
GENERAL FUNDS	·		
CASH FUNDS	·		
FEDERAL FUNDS	·		
OTHER FUNDS		_	
TOTAL FUNDS			
Explanation of Estimate: No Fiscal Impact	N DV M A A DD OD WOOT		
BREAKDOW. Personal Services:	N BY MAJOR OBJECT	S OF EXPENDITURE	
POSITION TITLE N	UMBER OF POSITION <u>19-20</u> <u>20-21</u>	NS 2019-20 EXPENDITURES	2020-21 EXPENDITURES
Benefits			
Operating			
Travel			
Capital outlay			
Aid			
Capital improvements			
TOTAL			

LB ⁽¹⁾	103 A	AM116					FISCAL NOTE
State A	gency OR P	olitical Subdivision Name	City of	Lincoln			
Prepar	ed by: (3)	James Van Bruggen	Date :	Prepared: (4)	2/11/19	Phone: (5)	441-8301
		ESTIMATE PR	ROVIDED BY S	TATE AGEN	CY OR POLITICAL S	UBDIVIS	ION
	FY 2019-20 FY						-2 1
		EXPENDITU		REVENUE	EXPENDITUR		REVENUE
GENE	RAL FUNI	os					
CASH	FUNDS						
FEDE	RAL FUND	os					
OTHE	R FUNDS						
TOTA	L FUNDS		<u> </u>			_	
Explan	ation of Es	stimate:					
No fiso	cal impact	t.					
		•					
	10 1		OOWN BY MA	JOR OBJECT	S OF EXPENDITURI	<u> </u>	
Person	al Services	:	NUMBER O	F POSITIONS	2019-20		2020-21
	POSITI	ON TITLE	<u>19-20</u>	20-21	EXPENDITUR	<u>ES</u>	EXPENDITURES
Benefit	ts						
_	_						
Travel							
Capital	l outlay						
Aid							
Capital	l improvem	nents					
ТО	TAL						

LB ⁽¹⁾ 103 AM116			FISCAL NOTE		
State Agency OR Political Subdivision Name:	CITY OF OMAHA				
Prepared by: (3) TYLER LEIMER	Date Prepared: (4)	2/13/2019 Phone: (5)	402-444-4514		
ESTIMATE PRO	VIDED BY STATE AGEN	NCY OR POLITICAL SUBDIVIS	SION		
· ·	Y 2019-20	FV ana	FY 2020-21		
<u>EXPENDITURI</u>		EXPENDITURES	REVENUE		
GENERAL FUNDS					
CASH FUNDS	_				
FEDERAL FUNDS					
OTHER FUNDS					
	_	<u> </u>			
TOTAL FUNDS	<u> </u>				
Personal Services:	OWN BY MAJOR OBJECT	<u>TS OF EXPENDITURE</u>			
	NUMBER OF POSITIONS 19-20 20-21	S 2019-20 EXPENDITURES	2020-21 EXPENDITURES		
Benefits					
Operating					
Travel					
Capital outlay					
Aid					
Capital improvements					
TOTAL					

$LB^{(1)}$	103	AM11	6					FISCAL NOTE			
State Agency OR Political Subdivision Name: (2)					Central Platte Natural Resources District						
Prepared by: (3) Lyndon Vogt			Dat	e Prepared: (4)	02/12/2019	Phone: (5)	308 385 6282				
		E	STIMATE PROV	IDED BY	STATE AGEN	NCY OR POLITIC	CAL SUBDIVIS	ION			
			FY	2019-20	10_00		FY 2020	-9.1			
			EXPENDITURES		REVENUE	EXPENDI		REVENUE			
GENE	RAL FUN	DS				<u> </u>					
CASH	FUNDS			. <u> </u>		_					
FEDEF	RAL FUN	DS									
OTHE	R FUNDS	3									
TOTA	L FUNDS	}		_							
Explan	ation of E	Stimate:		_							
LB 103	3 as ame	ended wo	uld have no fisca	al impac	t on Central P	atte NRD.					
Person	al Service	·c·	BREAKDOV	VN BY M	AJOR OBJECT	S OF EXPENDI	<u>rure</u>				
1 013011	ar oer vice		N	UMBER	OF POSITION			2020-21			
	POSIT	TIT NOI	<u>LE</u>	<u>19-20</u>	<u>20-21</u>	EXPEND	<u>iTURES</u>	EXPENDITURES			
					_	-					
Benefit	s		 -		_	<u> </u>					
Operat	ing										
Travel											
Capital	outlay										
Aid											
Capital	improve	ments									
ТО	TAL										

LB ⁽ⁱ⁾ 103, AM 116			FISCAL NOTE
State Agency OR Political Subdivision Name: (2	Lower Platte Sout	h NRD	
Prepared by: (3) Paul Zillig	Date Prepared: (4)	2/12/2019 Phone: 0	402-476-2729
ESTIMATE PROV	VIDED BY STATE AGE	NCY OR POLITICAL SUBDIV	ISION
FY	<u>Y 2019-20</u>	FY 20	20-21
EXPENDITURE	S REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS			
CASH FUNDS			
FEDERAL FUNDS			-
OTHER FUNDS			
TOTAL FUNDS	_	*	
Explanation of Estimate:			
No additional cost.			
	WN BY MAJOR OBJECT	TS OF EXPENDITURE	
Personal Services:	NUMBER OF POSITION	S 2019-20	2020-21
POSITION TITLE	<u>19-20</u> <u>20-21</u>	EXPENDITURES	EXPENDITURES
n C.			
Benefits			-
Operating Travel			
Capital outlay			
Aid			-
Capital improvements			
TOTAL		-	

LB ⁽¹⁾ 103,	AM11	6					FISCAL NOTE
State Agency OR	Political Su	ıbdivision Name:	₍₂₎ Pap	io-Missouri Ri	ver Natural Res	ources Dist	rict
Prepared by: (3) John Winkler			D	Date Prepared: (4) Feb. 12, 2019 I		Phone: (5)	402-444-6222
ESTIMATE PROVI				BY STATE AGEN	NCY OR POLITICA	AL SUBDIVIS	SION
		τ.	V 0010 6	20		EV 4040	
		EXPENDITUR	<u> Y 2019-2</u> <u>ES</u>	<u>REVENUE</u>	EXPENDIT	<u>FY 2020</u> <u>TURES</u>	REVENUE
GENERAL FUN	NDS	\$3,669.00					
CASH FUNDS							
FEDERAL FUN	DS				_		
OTHER FUNDS	S						
TOTAL FUNDS	8	\$3,669.00	<u> </u>				
Explanation of I	Estimate:						
Director Per Die Director Mileage Legal Counsel = Building Securit Meeting Securit Staff (salaried – Estimated Total The costs are a	e = \$174 = \$1,005 y = \$100 y = \$120 no added = \$3,669	with holding a S		aring of the Boar		TIDE	
Personal Service	es:	<u>BKEAND</u> (JWNBI	MAJOR OBJEC	<u> </u>	<u>URE</u>	
POSIT	ΓΙΟΝ ΤΙΤ	LE	19-20	R OF POSITION <u>20-21</u>	S 2019-9 EXPENDIT		2020-21 EXPENDITURES
					_		
Benefits							
Operating							
Travel							
Capital outlay							
Aid							
Capital improve							
ТОТАЬ							

LB ⁽¹⁾ LB 103, AM 116			FISCAL NOTE
State Agency OR Political Subdivision Name: (2)	Lancaster County		
Prepared by: (3) Dennis Meyer	Date Prepared: (4)	2-14-19 Phone: (402-441-6869
ESTIMATE PROV	IDED BY STATE AGEN	NCY OR POLITICAL SUBDIV	ISION
<u>EXPENDITURES</u>	2019-20 <u>REVENUE</u>	<u>FY 209</u> <u>EXPENDITURES</u>	REVENUE
GENERAL FUNDS			
CASH FUNDS			
FEDERAL FUNDS			
OTHER FUNDS			
TOTAL FUNDS	·		
Explanation of Estimate:			
to be published.			
BREAKDOV	VN BY MAJOR OBJECT	TS OF EXPENDITURE	
Personal Services:	UMBER OF POSITION	S 2019-20	2020-21
POSITION TITLE	19-20 20-21	EXPENDITURES	EXPENDITURES
Benefits			
Operating			
Travel			
Capital outlay			
Aid			
Capital improvements			
TOTAL			

LB103 ⁽¹⁾ Al	AM116 Change provisions relating to property tax requests						
State Agency OR I	Political Subdivision Name: (2)	Douglas Count	y, Nebraska				
Prepared by: (3)	Marcos San Martin, Count Admin.	y Date Prepared: (4)	1/23/19 P	hone: (5) 402.444.5116			
	ESTIMATE PROVI	DED BY STATE AGE	NCY OR POLITICAL SU	UBDIVISION			
	EXPENDITURES	2019-20 <u>REVENUE</u>	<u>EXPENDITURE</u>	<u>FY 2020-21</u> <u>S <u>REVENUE</u></u>			
GENERAL FUN	DS						
CASH FUNDS							
FEDERAL FUNI	DS						
OTHER FUNDS							
TOTAL FUNDS		N/A	N/A	 N/A			
Explanation of E	stimate:						
•							
NEGATIVE FIS	SCAL IMPACT TO DOUG	LAS COUNTY					
TOTAL TAXES	DES THAT IF THE ANNU LEVIED, THE LEVY MUS ISED IN THE PREVIOUS	ST BE REDUCED TO		LTS IN AN INCREASE OF RE THAN THE AMOUNT			
AREA, ON AVE	JRRENT OVERALL PROF ERAGE, THIS BILL COUL AX PROCEEDS TO BE F	D RESULT IN A LOS		GHOUT THE METRO- OPERTY TAX PROCEEDS			
AS A CONSEC SLOWED.	QUENCE, DOUGLAS COL	JNTY, WILL BE NEG	ATIVELY IMPACTED	AND GROWTH MAY BE			
		N BY MAJOR OBJECT	S OF EXPENDITURE	_			
Personal Service		JMBER OF POSITION	S 2019-20	2020-21			
POSIT	TION TITLE	<u>19-20</u> <u>20-21</u>	EXPENDITURE				
	_		-				
Benefits							
Capital outlay							
Aid				_			
Capital improver	nents			_			
TOTAL							

LB ⁽¹⁾ 103 AM 116			FISCAL NOTE
State Agency OR Political Subdivision Name:	Educational Service	ce Unit Coordinating Cou	ncil
Prepared by: (3) David M Ludwig	Date Prepared: (4)	1-19-19 Phone: (402/597-4915
ESTIMATE PRO	OVIDED BY STATE AGEN	NCY OR POLITICAL SUBDIV	ISION
	FY 2019-20	FY 20:	20_21
EXPENDITUE		EXPENDITURES	REVENUE
GENERAL FUNDS			
CASH FUNDS			
FEDERAL FUNDS	<u> </u>		
OTHER FUNDS			
	<u> </u>		
TOTAL FUNDS			
Explanation of Estimate:			
specific for each hearing.			
Personal Services:	OWN BY MAJOR OBJECT	IS OF EXPENDITURE	
POSITION TITLE	NUMBER OF POSITION 19-20 20-21	S 2019-20 EXPENDITURES	2020-21 EXPENDITURES
Danasita			
Benefits Operating			
Travel			
Capital outlay			
Aid			
Capital improvements			
TOTAL			

103, AM116 **FISCAL NOTE LB**⁽¹⁾ State Agency OR Political Subdivision Name: (2) Learning Community of Douglas and Sarpy Counties Prepared by: (3) David Moon Date Prepared: (4) 2/12/2019 Phone: (5) (402) 964-2198 ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION FY 2019-20 **EXPENDITURES REVENUE EXPENDITURES REVENUE GENERAL FUNDS** \$ 10,442,243 \$ 11,005,950 \$ 10,554,732 \$ 11,186,250 **CASH FUNDS** FEDERAL FUNDS **OTHER FUNDS** \$ 10,442,243 \$ 11,005,950 TOTAL FUNDS \$ 10,554,732 \$ 11,186,250

Explanation of Estimate:

Current projections are based on an approximate 2% increase in property values. If LB 103 is passed as written, public hearing will be conducted in accordance with the bill in order to meet planned programming needs for the population served.

<u>BREAKD</u>	OWN BY MAJO	OR OBJECTS OF	EXPENDITURE	
Personal Services:				
POSITION TITLE	NUMBER OI <u>19-20</u>	F POSITIONS <u>20-21</u>	2019-20 <u>EXPENDITURES</u>	2020-21 EXPENDITURES
Salaries & Wages	15	15	\$849,515	\$869,551
Benefits			\$141,658	<u>\$144,999</u>
Operating			\$8,667,476	\$8,762,605
Travel			\$16,025	\$16,403
Capital outlay			\$804,509	\$823,484
Aid				
Capital improvements				
TOTAL			\$10,479,183	\$10,617,042