

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2019-20</b>		<b>FY 2020-21</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 289	AM:	AGENCY/POLT. SUB: Department of Revenue	
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.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 289	AM:	AGENCY/POLT. SUB: Lancaster County 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.			



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

**2019**

**LB<sup>(1)</sup> 289**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County Assessor/ROD

Prepared by: <sup>(3)</sup> Scott Gaines Date Prepared: <sup>(4)</sup> 1/23/19 Phone: <sup>(5)</sup> 402-441-6580

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

	<u>FY 2019-20</u>		<u>FY 2020-21</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>657,870</u>	<u>                    </u>	<u>621,362</u>	<u>                    </u>
CASH FUNDS	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
FEDERAL FUNDS	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
OTHER FUNDS	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<b><u>657,870</u></b>	<b><u>                    </u></b>	<b><u>621,362</u></b>	<b><u>                    </u></b>

**Explanation of Estimate:**

This bill would require the addition of 8 employees (Appraiser Apprentices) and the associated costs for benefits, office space, furniture, computer equipment, vehicles, fuel, supplies, etc.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Appraiser Apprentice	<u>8</u>	<u>8</u>	<u>365,840</u>	<u>384,132</u>
Benefits.....			<u>184,000</u>	<u>193,200</u>
Operating.....			<u>44,030</u>	<u>44,030</u>
Travel.....				
Capital outlay.....			<u>64,000</u>	
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>			<b><u>657,870</u></b>	<b><u>621,362</u></b>