

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2021-22</b>		<b>FY 2022-23</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 313 seeks to make small changes to the Homestead Exemption. Specifically, LB 313 allows owners to file a late homestead exemption application if the applicant includes a copy of a spouse's death certificate from the year the application was filed. The late application must be filed on or before June 30 of the relevant year. If the application is approved after the date on which half of the levied real estate property taxes become delinquent, this amount plus any interest is to be removed from the tax roll.

LB 313 becomes operative three months after adjournment.

The Department of Revenue estimates minimal impact to the General Fund and to the Department as a result of LB 313. There is no basis to disagree with this estimate.

The impact to county assessor's offices is likely to be minimal. The Lancaster County Assessor's office expects no fiscal impact. There is no basis to disagree with this estimate.

