

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised per General File Amendment

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) |         |      |         |           |       |
|--|---------|------|---------|-----------|-------|
| EXPENDITURES   | GENERAL | CASH | FEDERAL | REVOLVING | TOTAL |
| FY2025-2026  | 0       | 0    | 0       | 0         | 0     |
| FY2026-2027  | 0       | 0    | 0       | 0         | 0     |
| FY2027-2028  | 0       | 0    | 0       | 0         | 0     |
| FY2028-2029  | 0       | 0    | 0       | 0         | 0     |
| REVENUE  | GENERAL | CASH | FEDERAL | REVOLVING | TOTAL |
| FY2025-2026  | 0       | 0    | 0       | 0         | 0     |
| FY2026-2027  | 0       | 0    | 0       | 0         | 0     |
| FY2027-2028  | 0       | 0    | 0       | 0         | 0     |
| FY2028-2029  | 0       | 0    | 0       | 0         | 0     |

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 1253 was amended by AM2108 on General File. AM2108 is a white-copy amendment of the introduced bill. The details of the bill, as amended, are discussed below.

The bill amends section 77-1837.01 to provide that tax sale certificates that are foreclosed upon, regardless of date of issuance, shall be governed by section 77-1909, as such section was in effect on May 7, 2025, with regard to matters addressed in such section.

The bill contains the emergency clause.

The Lancaster County Attorney's Office, Lancaster County Treasurer, and the Nebraska Association of County Officials estimate no fiscal impact as a result of the bill.

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

**2026**

**LB<sup>(1)</sup> LB1253 AM2108**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

Lancaster County Attorney's Office

Prepared by: <sup>(3)</sup> Daniel J. Zieg

Date Prepared: <sup>(4)</sup> March 23, 2026

Phone: <sup>(5)</sup> 402-441-7321

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

|               | <u>FY 2026-27</u>   |                | <u>FY 2027-28</u>   |                |
|---------------|---------------------|----------------|---------------------|----------------|
|               | <u>EXPENDITURES</u> | <u>REVENUE</u> | <u>EXPENDITURES</u> | <u>REVENUE</u> |
| GENERAL FUNDS | 0                   |                |                     |                |
| CASH FUNDS    | 0                   |                |                     |                |
| FEDERAL FUNDS | 0                   |                |                     |                |
| OTHER FUNDS   | 0                   |                |                     |                |
| TOTAL FUNDS   | 0                   |                |                     |                |

**Explanation of Estimate:**

No fiscal impact is expected for the Lancaster County Attorney's Office.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

| <u>POSITION TITLE</u>        | <u>NUMBER OF POSITIONS</u> |              | <u>2026-27<br/>EXPENDITURES</u> | <u>2027-28<br/>EXPENDITURES</u> |
|------------------------------|----------------------------|--------------|---------------------------------|---------------------------------|
|                              | <u>26-27</u>               | <u>27-28</u> |                                 |                                 |
| Benefits.....                |                            |              |                                 |                                 |
| ...                          |                            |              |                                 |                                 |
| Operating.....               |                            |              |                                 |                                 |
| ....                         |                            |              |                                 |                                 |
| Travel.....                  |                            |              |                                 |                                 |
| .                            |                            |              |                                 |                                 |
| Capital<br>outlay.....       |                            |              |                                 |                                 |
| Aid.....                     |                            |              |                                 |                                 |
| .                            |                            |              |                                 |                                 |
| Capital<br>improvements..... |                            |              |                                 |                                 |
| TOTAL.....                   |                            |              |                                 |                                 |

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

**2026**

**LB<sup>(1)</sup> 1253 AM2108**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

Lancaster County Treasurer

Prepared by: <sup>(3)</sup> Rachel Garver

Date Prepared: <sup>(4)</sup> March 24, 2026

Phone: <sup>(5)</sup> 402-441-7425

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

|                    | <b>FY 2026-27</b>   |                | <b>FY 2027-28</b>   |                |
|--------------------|---------------------|----------------|---------------------|----------------|
|                    | <b>EXPENDITURES</b> | <b>REVENUE</b> | <b>EXPENDITURES</b> | <b>REVENUE</b> |
| GENERAL FUNDS      | 0                   |                | 0                   |                |
| CASH FUNDS         |                     |                |                     |                |
| FEDERAL FUNDS      |                     |                |                     |                |
| OTHER FUNDS        |                     |                |                     |                |
| <b>TOTAL FUNDS</b> | <b>0</b>            |                | <b>0</b>            |                |

Explanation of Estimate:

No Fiscal Impact for the County Treasurer's Office.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

| POSITION TITLE                    | NUMBER OF POSITIONS |       | 2026-27<br>EXPENDITURES | 2027-28<br>EXPENDITURES |
|-----------------------------------|---------------------|-------|-------------------------|-------------------------|
|                                   | 26-27               | 27-28 |                         |                         |
| Benefits.....                     |                     |       |                         |                         |
| ...<br>Operating.....             |                     |       |                         |                         |
| ....<br>Travel.....               |                     |       |                         |                         |
| .<br>Capital<br>outlay.....       |                     |       |                         |                         |
| Aid.....                          |                     |       |                         |                         |
| .<br>Capital<br>improvements..... |                     |       |                         |                         |
| <b>TOTAL.....</b>                 |                     |       |                         |                         |

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

2026

LB<sup>(1)</sup> 1253, AM2108

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> 3/24/2026 Phone: <sup>(5)</sup> 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

|               | FY 2026-27   |         | FY 2026-27   |         |
|---------------|--------------|---------|--------------|---------|
|               | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS |              |         |              |         |
| CASH FUNDS    |              |         |              |         |
| FEDERAL FUNDS |              |         |              |         |
| OTHER FUNDS   |              |         |              |         |
| TOTAL FUNDS   |              |         |              |         |

Explanation of Estimate:

LB1253, AM2108 would address tax sale certificates that are foreclosed upon, regardless of date of issuance and provide that they shall be governed by section 77-1909, as such section was in effect on May 7, 2025, with regard to the matters addressed in such section.

Because AM2108 would not change counties' responsibilities in foreclosure proceedings, there would be no fiscal impact to counties.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| POSITION TITLE            | NUMBER OF POSITIONS |       | 2026-27      | 2027-28      |
|---------------------------|---------------------|-------|--------------|--------------|
|                           | 26-27               | 27-28 | EXPENDITURES | EXPENDITURES |
| Benefits.....             |                     |       |              |              |
| Operating.....            |                     |       |              |              |
| Travel.....               |                     |       |              |              |
| Capital outlay.....       |                     |       |              |              |
| Aid.....                  |                     |       |              |              |
| Capital improvements..... |                     |       |              |              |
| TOTAL.....                |                     |       |              |              |

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

LB: 1253      AM: 2108      AGENCY/POLT. SUB: Lancaster County Attorney

REVIEWED BY: Ryan Yang      DATE: 3/24/2026      PHONE: (402) 471-4178

COMMENTS: No basis to disagree with the Lancaster County Attorney assessment of no fiscal impact from LB 1253.

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

LB: 1253      AM: 2108      AGENCY/POLT. SUB: Lancaster County Treasurer

REVIEWED BY: Ryan Yang      DATE: 3/25/2026      PHONE: (402) 471-4178

COMMENTS: No basis to disagree with the Lancaster County Treasurer assessment of no fiscal impact from LB 1253.

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

LB: 1253      AM: 2108      AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)

REVIEWED BY: Ryan Yang      DATE: 3/25/2026      PHONE: (402) 471-4178

COMMENTS: The NACO assessment of no fiscal impact from LB 1253, AM2108 appears reasonable.