

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated for the 2026 Legislative Session

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 384 amends the Property Tax Request Act.

The bill changes requirements needing to be met if any political subdivision seeks to increase its property tax request by more than the allowable growth percentage. The bill changes section 77-1633 (3)(b) so at least a majority of the elected members, a change from one elected official, of the governing body of each participating political subdivision shall attend the joint public hearing under the Act.

No fiscal impact to the state.

The city of Lincoln estimates minimal to no fiscal impact to it as a result of the bill.

The Nebraska Association of County Officials noted in the previously published fiscal note on this bill that coordinating schedules among the officials increases the possibility of not complying with the Act, which would then cause the political subdivision's property tax request to revert back to the prior year's request.

TECHNICAL NOTE: Section 77-1633 (3)(a) states that each such political subdivision shall designate one representative to attend the joint public hearing on behalf of the political subdivision. This would need to be changed in the bill to harmonize the language in the Act to provide for a majority of elected members to attend the joint public hearing rather than one representative.

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

LB: 384                      AM: 703                      AGENCY/POLT. SUB: City of Lincoln

REVIEWED BY: Ryan Yang                      DATE: 12/16/2025                      PHONE: (402) 471-4178

COMMENTS: No basis to disagree with the City of Lincoln assessment of no fiscal impact from LB 384.

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

Prepared by: <sup>(3)</sup> Claire Oglesby

Date Prepared: <sup>(4)</sup> 11/29/25

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ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

Minimal to no fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				