

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.		

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

2026

LB⁽¹⁾ 384

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ City of Lincoln

Prepared by: ⁽³⁾ Claire Oglesby Date Prepared: ⁽⁴⁾ 11/29/25 Phone: ⁽⁵⁾ 402.441.8301

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>	<u>REVENUE</u>	<u>FY 2026-27</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

Minimal to no fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Personal Services:	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____