

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised for the 2026 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 663 amends statute regarding county boards and commissions.

- It sets an educational requirement of 2 hours per term for county commission and county board members.
- It requires county officials to base decisions on conditional use permits solely on county zoning regulations
- It disallows requiring federal, state or other local permit when deciding on conditional use permits
- It sets a timeline for county commissions to follow when processing an application for conditional use permits:
  - 30 days to determine application is complete
  - 10 days to communicate an application is incomplete
  - 30 additional days after receiving information to complete the application
  - 90 days to grant or deny the conditional use permit or make a recommendation to the county board
  - If the conditional use permit requires a higher level of approval, the timeline starts over.

This legislation will have a fiscal impact to counties.

However, there is no fiscal impact to state government.

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

**2026**

**LB<sup>(1)</sup> 663**

**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> 11/19/2025 Phone: <sup>(5)</sup> 402.434.5660

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

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

**Explanation of Estimate:**

Pursuant to LB663, each member of the commission, and each member of the county board of any county that has enacted county zoning regulations shall undertake two hours of education per term on topics specific presented by the county attorney. The fiscal impact would be minimal and costs could be minimized for county boards, attorneys and zoning administrators if virtual learning would be authorized.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 663	AM:	AGENCY/POLT. SUB: : Nebraska Association of County Officials (NACO)
REVIEWED BY: Joe Massey	DATE: 12/1/2025	PHONE: (402) 471-4181
COMMENTS: The Nebraska Association of County Officials assessment of no net fiscal impact from LB663 appears reasonable.		