Douglas Gibbs February 14, 2018 402-471-0051

LB 965

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 201	19-20						
	EXPENDITURES	REVENUE	EXPENDITURES REVENUE					
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 965 amends Nebraska Revised Statutes Section 77-1802, regarding tax sales for delinquent taxes, to require that the property's parcel number, if there is one, is in the description of the property on the list of such properties prepared by the county treasurer.

There is no fiscal impact to the state as a result of the provisions of LB 965.

The Department of Revenue indicates no cost to the Department to implement the provisions of LB 965.

We agree with the Department of Revenue's estimate of cost.

IMPACT TO POLTICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates that the cost to counties is unknown but could result in increased costs because of the bill's requirements which will use more space and require the publishing of additional information related to delinquent taxes.

	ADMINIST	RATIVE SERVICES S	STATE BUDGET DIVISION	I: REVIEW C	F AGENCY & POLT. SUB. RESPONSE	
LB: 9	965	AM:	AGENCY/POLT. SUB:	Nebraska De	epartment of Revenue	
REVIE	EWED BY:	Ann Linneman	DATE:	2-20-18	PHONE: (402) 471-4180	
COMMENTS: No basis to disagree with the Nebraska Department of Revenue's assessment of fiscal impact.						

	ADMINIST	RATIVE SERVICES S	STATE BUDGET DIVISION	N: REVIEW C	OF AGENCY & POLT. SUB. RESPONSE		
LB:	965	AM:	AGENCY/POLT. SUB:	Nebraska As	ssociation of County Officials		
RE\	IEWED BY:	Ann Linneman	DATE:	1-16-18	PHONE: (402) 471-4180		
COI	COMMENTS: No basis to disagree with the Nebraska Association of County Official's assessment of fiscal impact.						

LB 965

Fiscal Note 2018

State Agency Estimate							
State Agency Name: Department	of Revenue				Date Due LFA:	2/21/2018	
Approved by: Tony Fulton		Date Prepared:	2/15/2018		Phone: 471-5896		
	FY 201	8-2019	FY 2019	9-2020	FY 20	20-2021	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds		\$ 0		\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0		\$ 0		\$ 0	

LB965 amends Neb. Rev. Stat. § 77-1802 to require the county treasurer to describe any real property subject to sale for delinquent taxes as it is described on the tax list and include the parcel number.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement this bill.

Major Objects of Expenditure								
<u>Class Code</u>	Classification Title	18-19 <u>FTE</u>	19-20 <u>FTE</u>	20-21 <u>FTE</u>	18-19 <u>Expenditures</u>	19-20 <u>Expenditures</u>	20-21 <u>Expenditures</u>	
Benefits								
	Travel							
Capital Outlay								
Capital Improvemen	Capital Improvements							
	Total							

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB ⁽¹⁾ 965				FISCAL NOTE				
State Agency OR P	Political Subdivision Name: (2)	Nebraska Association of County Officials (NACO)						
Prepared by: ⁽³⁾	Elaine Menzel	Date Prepared: ⁽⁴⁾	1/16/2018 Pho	one: (⁵⁾ 402.434.5660				
	ESTIMATE PROVID	DED BY STATE AGENO	Y OR POLITICAL SUBD	IVISION				
	FV	2018-19	FY	č 2019-20				
	EXPENDITURES		EXPENDITURES	<u>REVENUE</u>				
GENERAL FUNI	DS							
CASH FUNDS								
FEDERAL FUNI	DS							
OTHER FUNDS								
TOTAL FUNDS								

Explanation of Estimate:

The fiscal impact to counties is unknown; however, it will result in increased costs to counties for the requirement to use more space and publish additional information related to delinquent taxes.

BREAK	DOWN BY MAJ	OR OBJECTS O	F EXPENDITURE	
Personal Services:				
POSITION TITLE	NUMBER OF <u>18-19</u>	F POSITIONS <u>19-20</u>	2018-19 EXPENDITURES	2019-20 <u>EXPENDITURES</u>
Benefits				
Operating				
Travel				
Capital outlay Aid				
Capital improvements				
TOTAL				