PREPARED BY: DATE PREPARED: PHONE: Keisha Patent January 17, 2020 402-471-0059

LB 841

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 2020-21		FY 2021-22				
	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 841 amends provisions relating to the homestead exemption. Certification that no change in status has occurred is not required under current law for certain claimants, but the Tax Commissioner or county assessor are permitted to request such certification. The bill strikes language allowing the Tax Commissioner or a county assessor from requesting certification that no change in status has occurred from these qualified exemption recipients.

The Department of Revenue estimates a minimal increase in General Fund expenditures and no additional costs to implement the bill. Lancaster County estimates no fiscal impact.

There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 841	AM:	AGENCY/POLT. SUB: Lancaster County			
REVIEWED BY:	Lee Will	DATE: 01/14/2020	PHONE: (402) 471-4175		
COMMENTS: Concur with Lancaster County's assessment of no fiscal impact.					

Fiscal Note

LB 841 REVISED

State Agency Estimate							
State Agency Name: Department of Revenue Date				Date Due LFA:			
Approved by: Tony Fulton	Date Prepared: Phone: 471-5896						
	FY 2020-	-2021	FY 2021	FY 2021-2022		FY 2022-2023	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds	Minimal		Minimal		Minimal		
Cash Funds							
Federal Funds							
Other Funds					_		
Total Funds	Minimal		Minimal		Minimal		
		<u> </u>	 				

LB 841 amends Neb. Rev. Stat. § 77-3506 and § 77-3508 to eliminate provisions allowing a county assessor or the Tax Commissioner to request certification that no change in a veteran applicant's disability status or an individual applicant's medical status has occurred in determining whether an applicant qualifies for a homestead exemption that is originally based upon a disability.

It is estimated that this bill will have minimal increase on General Fund expenditures due to the inability to review if the disability is temporary.

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

The operative date for this bill is three months from adjournment.

Major Objects of Expenditure							
Class Code	Classification Title	20-21 <u>FTE</u>	21-22 <u>FTE</u>	22-23 <u>FTE</u>	20-21 Expenditures	21-22 Expenditures	22-23 Expenditures
Benefits.							
Operating Costs.							
Travel							
Capital Outlay							
Capital Improvements.							
Total							

TOTAL.....

LB ⁽¹⁾ 841			FISCAL NOTE			
State Agency OR Political Subdivision Name: (2)	Lancaster County Assessor/Register of Deeds					
Prepared by: (3) Scott Gaines	Date Prepared: (4)	1/13/2020 Phone: (5	402-441-6580			
ESTIMATE PROV	VIDED BY STATE AGE	NCY OR POLITICAL SUBDIV	ISION			
EX	7 2020-21	FY 202	01_00			
<u>EXPENDITURE</u>		EXPENDITURES	<u>REVENUE</u>			
GENERAL FUNDS	_					
CASH FUNDS	_					
FEDERAL FUNDS						
OTHER FUNDS		<u> </u>				
TOTAL FUNDS	_					
Explanation of Estimate:						
No Fiscal impact to Lancaster County.						
Personal Services:	WN BY MAJOR OBJECT	IS OF EXPENDITURE				
1	NUMBER OF POSITION	2021-22 EXPENDITURES				
POSITION TITLE	<u>20-21</u> <u>21-22</u>	<u>EXPENDITURES</u>	EXPENDITURES			
Benefits						
Operating						
Travel						
Capital outlay						
Aid						
Capital improvements						