PREPARED BY: DATE PREPARED: PHONE: Keisha Patent February 28, 2022 402-471-0059

LB 1250

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 202	22-23	FY 20	23-24				
	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 1250 amends parts of the Property Tax Request Act (the Act). The bill would require the joint public hearing under the Act be organized by the county clerk or his designee. LB 1250 clearly outlines the process for counties to print post cards. Lastly, LB 1250 clarifies that political subdivisions will not have their property tax request invalidated if other subdivisions fail to comply with the Act.

It is not expected there will be any impact to the state. The Department of Revenue estimates no impact on General Fund revenue and no cost to implement the bill.

The Nebraska Association of County Officials estimates that LB 1250 is unlikely to create any additional fiscal impact on counties or other political subdivisions relating to the Property Tax Request Act. The Lancaster County Assessor's office estimates no fiscal impact. The Lancaster County Clerk estimates an increase of roughly \$1,000 in expenditures due to LB 1250.

There is no basis to disagree with these estimates.

ADMIN	IISTRATIVE SERVICES	S STATE BUDGET DIVISION: REVIE	W OF AGENCY & POLT. SUB. RESPONSE		
LB: 1250	AM:	AGENCY/POLT. SUB: Depart	ment of Revenue		
REVIEWED I	BY: Neil Sullivan	DATE: 2/28/2022	PHONE: (402) 471-4179		
COMMENTS: The Department of Revenue assessment of no fiscal impact from LB 1250 appears reasonable.					

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 1250	AM:	AGENCY/POLT. SUB: Nebras	ska Association of County Officials (NACO)			
REVIEWED B	Y: Neil Sullivan	DATE: 1/26/2022	PHONE: (402) 471-4179			
COMMENTS: No basis to disagree with the NACO assessment of no fiscal impact from LB 1250.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 1250 AM: AGENCY/POLT. SUB: Lancaster County Assessor						
REVIEWED BY:	Neil Sullivan	DATE: 1/21/2022	PHONE: (402) 471-4179			
COMMENTS: No basis to disagree with the assessment of no fiscal impact to the Lancaster County Assessor from LB 1250.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 1250	AM:	AGENCY/POLT. SUB: Lancaste	er County Clerk		
REVIEWED BY	: Neil Sullivan	DATE: 1/28/2022	PHONE: (402) 471-4179		

		State Agency	Estimate			
State Agency Name: Department	of Revenue (DOR)				Date Due LFO:	
Approved by: Tony Fulton		Date Prepared:	2/25/2022		Phone: 471-5896	
	FY 2022	2-2023	FY 2023	3-2024	FY 2024	<u>1-2025</u>
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 1250 changes the timing of a joint hearing required by Neb. Rev. Stat. § 77-1633, when political subdivision seeks to increase its property tax request by more than the allowable growth percentage, from before the subdivision files their budget statement with the State auditor, to before the subdivision adopts their budget statement. The bill also permits county assessors to use a printing service selected by the county board to print the required postcards instead of being simply instructed to mail the postcards. The printing would initially be paid out of the county's general fund before being proportionally charged to the political subdivisions based on the total number of parcels in each participating political subdivision.

LB 1250 changes the required statement on the postcard to alert the taxpayer to overall increases in their property taxes and that the actual tax on their property may increase or decrease.

LB 1250 amends Neb. Rev. Stat. § 77-1634 of the Property Request Act (Act) to note that as long as a political subdivision complies with the Act, its property tax request will not be invalidated because any other political subdivision failed to do so.

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

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

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

Major Objects of Expenditure								
Class Code	Classification Title	22-23 <u>FTE</u>	23-24 <u>FTE</u>	24-25 <u>FTE</u>	22-23 Expenditures	23-24 Expenditures	24-25 Expenditures	
Benefits								
Operating Costs								
Travel								
Capital Outlay								
	ts							
Total								

LB (1)	1250					FISCAL NOTE			
State Ag	gency OR F	Political Subdivision Name: (Nebraska Association of County Officials (NACO)						
Prepare	ed by: (3)	Elaine Menzel	Date Prepar	red: (4) 1/24/2022	Phone: (5)	402.434.5660			
		ESTIMATE PRO	VIDED BY STATE	AGENCY OR POI	LITICAL SUBDIVIS	ION			
		<u>EXPENDITUR</u>	<u>Y 2022-23</u> <u>ES</u> <u>REVEN</u>	NUE EXPE	<u>FY 2023</u> ENDITURES	REVENUE			
GENER	RAL FUN	DS							
CASH I	FUNDS								
FEDER	RAL FUNI	os —	_		<u> </u>				
OTHE	R FUNDS	-	<u> </u>						
TOTAL	L FUNDS								
Evnlans	ation of E	stimate:							
		for 67 counties to send \$250,000. LB 1250 is				would be			
Persona	al Services		OWN BY MAJOR O	BJECTS OF EXPE	<u>NDITURE</u>				
Terson		ION TITLE	NUMBER OF POS. 22-23 2		2022-23 ENDITURES	2023-24 EXPENDITURES			
Benefit	s								
Operati	ing								
Travel.									
Capital	outlay								
Aid									
Capital	improven	nents							
TO'	TAL								

TOTAL.....

LB ⁽¹⁾ 1250)			FISCAL NOTE
State Agency OR 1	Political Subdivision Name: (2)	Lancaster County	Assessor/ROD	
Prepared by: (3)	Scott Gaines	Date Prepared: (4)	1/21/22 I	Phone: (5) 402-441-6580
ESTIMATE PI		IDED BY STATE AGEN	NCY OR POLITICAL S	UBDIVISION
	FY	2022-23		FY 2023-24
	EXPENDITURES		EXPENDITUR	
GENERAL FUN	DS			
CASH FUNDS				
FEDERAL FUN	DS	-	·	
OTHER FUNDS	3			
TOTAL FUNDS		-		
Explanation of E	Estimate:			
	BREAKDOV	VN BY MAJOR OBJECT	S OF EXPENDITURE	
Personal Service	es:			
POSIT	TION TITLE	UMBER OF POSITIONS <u>22-23</u> <u>23-24</u>	S 2022-23 <u>EXPENDITUR</u>	ES EXPENDITURES — — — — — — — — — — — — — — — — — — —
Benefits			-	_
Operating				
Capital outlay				
Aid				<u> </u>
Capital improver	ments			

TOTAL.....

LB (1)	1250)							FISCAL NOTE		
State Ag	gency OR I	Political S	Subdivision Name: (2	Lanc	Lancaster County Clerk						
Prepare	ed by: (3)	Dan N	lolte	Da	te Prepared: ⁽⁴⁾	repared: ⁽⁴⁾ January 27, 2022 I		Phone: (5)	402-441-8721		
			ESTIMATE PRO	VIDED BY	DED BY STATE AGENCY OR POLITICAL SUBDIVISION						
	<u>FY 9</u> <u>EXPENDITURES</u>			<u>Y 2022-23</u> ES	<u>REVENUE</u>	E	XPENDITU	<u>FY 2023</u> RES	<u>REVENUE</u>		
GENE	GENERAL FUNDS \$1000					\$1000		<u></u>			
	CASH FUNDS					Ψ1000					
		_ ~	-						-		
	RAL FUNI								-		
OTHE	R FUNDS										
TOTAL	L FUNDS		\$1000			= =	\$1000				
Donson	al Camriaa	g.	BREAKDO	WN BY M	1AJOR OBJECT	ΓS OF EX	(PENDITU	<u>RE</u>			
Personal Services: NU POSITION TITLE		NUMBER <u>22-23</u>	OF POSITION <u>23-24</u>		2022-23 XPENDITU		2023-24 EXPENDITURES				
Benefit	s										
						_					
						_					
Capital	outlay					_					
Aid						_					
Capital	improver	nents									