

PREPARED BY: John Wiemer
DATE PREPARED: February 12, 2025
PHONE: 402-471-0051

LB 384

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)

	FY 2025-26		FY 2026-27	
	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 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 Nebraska Association of County Officials notes 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:	AGENCY/POLT. SUB: County of Lancaster	
REVIEWED BY: Joe Massey		DATE: 2/3/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the County of Lancaster assessment of fiscal impact from LB 384			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 384	AM:	AGENCY/POLT. SUB: City of Lincoln	
REVIEWED BY: Ryan Yang		DATE: 1/28/2025	PHONE: (402) 471-4178
COMMENTS: The City of Lincoln assessment of no fiscal impact from LB 384 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 384	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY: Ryan Yang		DATE: 1/28/2025	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Nebraska Association of County Officials assessment of LB 384.			

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

Prepared by: ⁽³⁾ Claire Oglesby

Date Prepared: ⁽⁴⁾ 1/24/25

Phone: ⁽⁵⁾ 402.441.8301

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

Minimal to no fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials

Prepared by: ⁽³⁾ Elaine Menzel

Date Prepared: ⁽⁴⁾ 1/22 /2025

Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

LB384 would require a majority of the county board (elected officials) and other members of the joint entity members whose duties are outlined under the Property Tax Request Act to attend the joint meeting.

Coordinating schedules will increase the possibility of not complying with the Property Tax Request Act, which would cause the political subdivision’s property tax request to revert back to the prior year’s request.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

State Agency OR Political Subdivision Name: ⁽²⁾ County of Lancaster

Prepared by: ⁽³⁾ David Derbin, Chief
Administrative Officer

Date Prepared: ⁽⁴⁾ 1/21/2025

Phone: ⁽⁵⁾ 402-441-6865

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				