PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs February 13, 2017 402-471-0051

LB 236

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)									
	FY 201	7-18	FY 2018-19						
	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 236 amends Nebraska Revised Statutes Section 77-132, regarding the definition of "parcel."

The bill changes language in the statute to provide that two or more vacant or unimproved lots in the same subdivision and tax district being held for sale for resale, may only be combined into one parcel if there are no property tax liabilities on the parcels. Both the property owner and the county treasurer are required to certify that no property taxes due, certified but not yet due, delinquent and that no property taxes or special assessments on the lots have been sold at a tax sale.

There is no fiscal impact to the state as a result of the provisions of LB 236.

The Department of Revenue indicates the costs to implement the provisions of LB 236 will be minimal.

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

IMPACT TO POLITICAL SUBDIVISIONS:

There is no fiscal impact to political subdivisions as a result of the provisions of LB 236.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 236	AM:	AGENCY/POLT. SUB: Department of Revenue				
REVIEWED I	BY: Lyn Heaton	DATE: 2/21/2017	PHONE: (402) 471-4181			
COMMENTS: Concur. No fiscal impact on the Dept. of Revenue.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 236	AM:	AGENCY/POLT. SUB: NE Assoc. of County Officials (NACO)				
REVIEWED E	BY: Lyn Heaton	DATE: 2/21/2017	PHONE: (402) 471-4181			
COMMENTS: Concur. No fiscal impact.						

LB 236 Fiscal Note 2017

State Agency Estimate								
State Agency Name: Department	of Revenue				Date Due LFA:	2/21/2017		
Approved by: Tony Fulton		Date Prepared:	2/10/2017		Phone: 471-5896			
	FY 2017	7-2018	FY 2018-2019		FY 2019-2020			
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue		
General Funds		\$0	1	\$0		\$0		
Cash Funds								
Federal Funds								
Other Funds								
Total Funds		\$0		\$0		\$0		

LB 236 amends Neb. Rev. Stat. section 77-132 to provide that two or more vacant or unimproved lots may only be combined into one parcel if there are no outstanding property tax liabilities on the property. Both the owner and the county treasurer will have to certify that no property taxes or special assessments are due, certified but not yet due, or delinquent, and that no property taxes or special assessments on the lots have been sold at a tax sale.

This bill will have no impact on General Fund revenues.

It is estimated that there will be minimal costs to the Department to implement this bill.

The bill becomes operative three months after adjournment.

Major Objects of Expenditure								
Class Code	Classification Title	17-18 <u>FTE</u>	18-19 <u>FTE</u>	19-20 <u>FTE</u>	17-18 Expenditures	18-19 Expenditures	19-20 Expenditures	
Benefits								
Operating Costs								
Capital Outlay								
	nts.							
Total								

LB (1)	236						FISCAL NOTE			
State Ag	gency OR P	Political Subdivision Name: (₂₎ Nebr	Nebraska Association of County Officials (NACO)						
Prepared by: (3) Elaine Menzel			Da	te Prepared: (4)	1/17/2017	Phone: (5)	402.434.5660			
		ESTIMATE PRO	VIDED BY	STATE AGEN	CY OR POLITICA	L SUBDIVISIO	ON			
		<u>EXPENDITUR</u>	FY 2017-18	<u>B</u> <u>REVENUE</u>	EXPENDI	<u>FY 2018</u> TURES	3-19 REVENUE			
GENEF	RAL FUNI			<u> </u>			<u> </u>			
CASH I										
	AL FUNI	OS								
	R FUNDS									
	L FUNDS									
	ation of Es	stimate:			= =====					
-										
LB 236	would c	hange provisions relat	ing to the	inclusion of mi	ultiple lots in one	parcel.				
No fisc	al impac	t.								
D	-1 Ci		OWN BY N	MAJOR OBJECT	TS OF EXPENDIT	<u>rure</u>				
Personal Services: POSITION TITLE		NUMBER 17-18	OF POSITION 18-19	S 2017 EXPEND		2018-19 EXPENDITURES				
				_	_					
Benefit	s									
Operati	ing									
Travel.										
Capital	outlay									
Aid										
Capital	improven	nents								
TO	TAI.									