PREPARED BY: DATE PREPARED: PHONE: Suzanne Houlden January 13, 2021 402-471-0057

**LB 75** 

Revision: 00

## **FISCAL NOTE**

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)									
	FY 2021-22 FY 2022-23								
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE					
GENERAL FUNDS	\$0	\$0	\$0		\$0				
CASH FUNDS									
FEDERAL FUNDS									
OTHER FUNDS									
TOTAL FUNDS	\$0	\$0	\$0		\$0				

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB75 amends Nebraska Revised State Statutes § 23-299 and § 51-201 to allow a county board to hold a public hearing to determine whether a township library in a township that is being discontinued will be disposed of, merged with a city, village, or county library, or allowed to continue operations. If the township library is allowed to continue operations, the tax levied to provide for its operation is to be levied on the valuation of property within the township as it existed at the time of its discontinuance.

Please see attached responses from Lancaster and Douglas Counties and the Department of Revenue. Based on these responses, no fiscal impact is anticipated.

ADMIN	IISTRATIVE SERVICES	STATE BUDGET DIVISION:	REVIEW OF AGEN	NCY & POLT. SUB. RESPONSE
LB: 75	AM:	AGENCY/POLT. SUB: La	ncaster County	
REVIEWED	BY: Jacob Leaver	DATE:	1/15/2021	PHONE: (402) 471-4173
COMMENT	S: No basis to dispute w	ith Lancaster County's estima	ate of no fiscal impa	ct to the county as a result of LB 75.

ADMINISTRATIVE SERVICES	STATE BUDGET DIVISION: REVIEW	V OF AGENCY & POLT. SUB. RESPONSE					
LB: 75 AM: AGENCY/POLT. SUB: Lancaster County Assessor/ROD							
REVIEWED BY: Jacob Leaver DATE: 1/12/2021 PHONE: (402) 471-4173							
COMMENTS: No basis to dispute Lancaster County Assessor's estimate of no fiscal impact to the county as a result from LB 75.							

ADMINISTRATIVE SERVICE	S STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 75 AM: AGENCY/POLT. SUB: Douglas County Assessor/Register of Deeds Office							
REVIEWED BY: Jacob Leaver	DATE: 1/13/2021 PHONE: (402) 471-4173						
COMMENTS: No basis to dispute with the Douglas County Assessor/Register of Deeds Office estimate of no fiscal impact to the county as a result of LB 75.							

ADMINIS	TRATIVE SERVICES	STATE BUDGET DIVISION: R	EVIEW OF AGEN	CY & POLT. SUB. RESPONSE
LB: 75	AM:	AGENCY/POLT. SUB: Dep	artment of Revenu	ie
REVIEWED B	3Y: Jacob Leaver	DATE:	1/20/2021	PHONE: (402) 471-4173
COMMENTS:	No basis to disagree w	vith the Department of Revenu	e's estimate of no	fiscal impact as a result of LB 75.

<b>LB</b> (1)	75						FISCAL NOTE
State Ag	gency OR P	olitical Subdivision Name: (2	Lanc	aster County			
Prepare	ed by: (3)	Dennis Meyer	Da	te Prepared: (4)	1-14-21	Phone: (	402-441-6869
:		ESTIMATE PROV	IDED BY	STATE AGENO	CY OR POLITI	CAL SUBDIVIS	ION
		<u>EXPENDITURI</u>	<u>Y 2021-29</u> E <u>S</u>	<u>2</u> <u>REVENUE</u>	EXPEN	FY 209	<u> </u>
GENER	RAL FUNI	os					
CASH I	FUNDS	-					
FEDER	AL FUND	os					
ОТНЕН	R FUNDS						
	L FUNDS	<del></del>					
Explana	tion of Es	timate:					
No Fise	cal Impac	et.					
		BREAKDO	OWN BY N	MAJOR OBJECT	TS OF EXPENI	DITURE	
Persona	<u>al Services</u>		\##\#BBB		0		
	POSITI	ON TITLE	NUMBER 21-22	OF POSITIONS <u>22-23</u>		21-22 IDITURES	2022-23 EXPENDITURES
					<u> </u>		
Benefits	s						
Operati	ng						
Travel.							
Capital	outlay						
							<u> </u>
Capital	improvem	ents			-		

<b>LB</b> <sup>(1)</sup> _75			FISCAL NOTE					
State Agency OR Political Subdivision Nam	Lancaster County As	Lancaster County Assessor/ROD						
Prepared by: (3) Scott Gaines	Date Prepared: (4) _ 1	/8/21 Phone:	(5) 402-441-6580					
ESTIMATE PF	ROVIDED BY STATE AGENCY	OR POLITICAL SUBDIVI	SION					
EXPENDIT	<u>FY 2021-22</u> <u>URES REVENUE</u>	<u>FY 20</u> <u>EXPENDITURES</u>	<u>022-23</u> <u>REVENUE</u>					
GENERAL FUNDS								
CASH FUNDS								
FEDERAL FUNDS								
OTHER FUNDS								
TOTAL FUNDS		<del></del>	<del></del>					
<b>Explanation of Estimate:</b>								
BREAI	KDOWN BY MAJOR OBJECTS (	OF EXPENDITURE						
Personal Services:	NUMBER OF POSITIONS	2021 22	2022.22					
POSITION TITLE	21-22 22-23	2021-22 EXPENDITURES	2022-23 EXPENDITURES					
Benefits								
Operating								
Travel								
Capital outlay		·						
Capital improvements								
TOTAL								

<b>LB</b> <sup>(1)</sup> 75							FISCAL NOTE
State Agency O	R Political S	ubdivision Name: (2	<sub>2)</sub> Do	uglas County A	ssessor/Regis	ster of Deeds	Office
Prepared by: (	Compl Dougla	el Goodwillie, iance Officer as County sor/Register of De		Date Prepared: <sup>(4)</sup>	1/12/2021	Phone: (5)	(402) 444-6703
	E	STIMATE PROV	VIDED E	SY STATE AGENC	CY OR POLITICA	AL SUBDIVISIO	<u>ON</u>
		EXPENDITUR	EY 2021: ES	- <u>22</u> <u>REVENUE</u>	<b>EXPEND</b>	<u>FY 2022</u> <u>ITURES</u>	<u>-23</u> <u>REVENUE</u>
GENERAL FU	JNDS	0		0		)	0
CASH FUNDS	8						
FEDERAL FU	INDS						
OTHER FUN							
TOTAL FUN							
for a levy to comprovide a small been dissolved staff keep trade	ontinue the ll amount of l) and to ke ck of levies a	library if it is configence of the configence of	ntinued i i special evy for t iore does ur office.	rather than being d tax district for the	issolved or merg library levy (usin ting together the lditional work to	ed with another ng the boundarie annual tax list, change our staf	es of the town that ha but we have existing
Personal Serv	ices:	BREARD	OWND	MAJOR OBJECT	SOF EAFENDI	<u>TUKE</u>	
POS	SITION TIT	TLE	21-2	ER OF POSITIONS <u>22-23</u>	S 2021 <u>EXPEND</u>		2022-23 EXPENDITURES
Benefits							
Operating							

LB 75 Fiscal Note 2021

State Agency Estimate							
State Agency Name: Department of Revenue Date Due LFO:							
Approved by: Tony Fulton Date Prepared: 1/20/2021 Phone: 471-5896							
	FY 2021-	-2022	FY 2022-2023		FY 2023	-2024	
	Expenditures	Revenue	Expenditures	Revenue	<b>Expenditures</b>	Revenue	
General Funds	\$0		\$0		\$0		
Cash Funds							
Federal Funds							
Other Funds							
Total Funds	\$0		\$0		\$0		

LB 75 amends Neb. Rev. Stat. § 23-299 and § 51-201 to allow a county board to hold a public hearing to determine whether a township library in a township that is being discontinued will be disposed of, merged with a city, village, or county library, or allowed to continue operations. If the township library is allowed to continue operations, the tax levied to provide for its operation is to be levied on the valuation of property within the township as it existed at the time of its discontinuance.

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

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

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

Major Objects of Expenditure										
Class Code	Classification Title	21-22 <u>FTE</u>	22-23 <u>FTE</u>	23-24 <u>FTE</u>	21-22 Expenditures	22-23 Expenditures	23-24 Expenditures			
Benefits										
Operating Costs										
Travel	Travel									
Capital Outlay	Capital Outlay.									
	Capital Improvements									
Total										