

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2017-18</b>		<b>FY 2018-19</b>	
	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 152 eliminates a reduction in filing fees for federal and state tax liens scheduled to take place January 1, 2018.

Since the bill's provisions remove a pending fee decrease, there is no anticipated change to the current level of revenue received from these liens. Instead, there is an anticipated revenue reduction avoidance.

No fiscal impact.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 152	AM:	AGENCY/POLT. SUB: Nebraska Secretary of State's Office	
REVIEWED BY: Lee Will		DATE: 01/18/2017	PHONE: (402) 471-4175
COMMENTS: The Nebraska Secretary of State's Office's estimate of fiscal impact appears to be reasonable given the assumptions used.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 152	AM:	AGENCY/POLT. SUB: Sarpy County	
REVIEWED BY: Lee Will		DATE: 02/1/2017	PHONE: (402) 471-4175
COMMENTS: No basis to disagree with Sarpy County's assessment of fiscal impact. However, the bill will not generate additional revenue or expenditures, but remove a sunset clause that would allow the County to maintain current revenue and expenditures.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 152	AM:	AGENCY/POLT. SUB: Lancaster County	
REVIEWED BY: Lee Will		DATE: 01/17/2017	PHONE: (402) 471-4175
COMMENTS: No basis to disagree with Lancaster County's assessment of fiscal impact.			

Please complete ALL (5) blanks in the first three lines.

**2017**

**LB<sup>(1)</sup> 152**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Secretary of State's Office

Prepared by: <sup>(3)</sup> Joyce Woofter Date Prepared: <sup>(4)</sup> 1/13/17 Phone: <sup>(5)</sup> 402-471-2384

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	19,950	_____	39,900
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>19,950</u>	<u>_____</u>	<u>39,900</u>

**Explanation of Estimate:**

LB 152 amends Section 25-2154, Section 33-109, Section 52-1004, and Section 77-3903 to eliminate a reduction in filing fees for federal and state tax liens scheduled to take place on January 1, 2018. The Secretary of State current share of the filing fees is \$10.00. If the fee reductions take place, the Secretary of State share would drop to \$3.00. We have approximately 5,700 filings during a year's time. Passage of this bill would preserve current revenue levels for these filings.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

Please complete ALL (5) blanks in the first three lines.

**2017**

**LB<sup>(1)</sup> 152**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County

Prepared by: <sup>(3)</sup> Scott Gaines Date Prepared: <sup>(4)</sup> 1/11/17 Phone: <sup>(5)</sup> 402-441-6580

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

This bill would have no fiscal impact on current revenue or expenditures, as it simply removes a sunset clause and retains the status quo for Register of Deeds filing fees.

Should this legislation not be passed, Lancaster County would see a decrease in General Fund Revenue of approximately \$192,000 annually. Additionally, the elimination of the Records Modernization and Technology Fund would result in a revenue loss of approximately \$220,000 annually. Most, if not all, of these lost revenues would need to be made up from property taxes. Minor modifications to our software to adjust for the new fee schedules could be made without additional programming costs.

Our estimate of decreased revenue is based on the current Lancaster County Register of Deeds filing rate of 55,000 documents per year.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

Please complete ALL (5) blanks in the first three lines.

**2017**

**LB<sup>(1)</sup> 152**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Sarpy County

Prepared by: <sup>(3)</sup> Fred Uhe Date Prepared: <sup>(4)</sup> 1/29/17 Phone: <sup>(5)</sup> 402-593-2106

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>.</u>	<u>66840</u>	<u>(see note below)</u>	<u>132477</u>
ROD Tech FUNDS	<u>45000</u>	<u>66840</u>	<u>(see note below)</u>	<u>132477</u>
FEDERAL FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
OTHER FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
<b>TOTAL FUNDS</b>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>

**Explanation of Estimate:**

The elimination of the current sunset clause will allow collection in the last half of FY18 and full year FY19. Figures are based on the average collections over the last 3 years.

At the Nov 2016 General Election, Sarpy County voters approved the merger of the Register of Deeds office and the County Clerk's office effective Jan. 2019. Currently the two elected officials are meeting and developing a game plan and addressing the preservation needs of the Register of Deeds.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>				