

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2018-19</b>		<b>FY 2019-20</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 885 amends Nebraska Revised Statutes Section 77-1502 regarding protests of real and personal property.

The bill adds language to the statute requiring the protest to indicate whether the person signing the protest is the owner of the property and, if the signatory is not the owner, the county clerk is to mail a copy of the protest to the owner of the property at the address to which property tax statements are sent.

In addition, copies of the county board of equalization’s decision on the protest are to also be mailed to the owner of the property if the protester is not the owner of the property.

There is no fiscal impact to the state as a result of the provisions of LB 885.

The Department of Revenue indicates minimal costs to implement the provisions of LB 885.

We agree with the Department’s estimate of cost.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials (NACO) indicates that the cost to counties will be minimal.

We agree with the NACO estimate of fiscal impact.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 885	AM:	AGENCY/POLT. SUB: Dept. of Revenue	
REVIEWED BY: Lyn Heaton		DATE: 1/18/2018	PHONE: <a href="tel:4024714181">(402) 471-4181</a>
COMMENTS: Concur. No fiscal impact on the Department of Revenue.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 885	AM:	AGENCY/POLT. SUB: NE Association of County Officials (NACO)	
REVIEWED BY: Lyn Heaton		DATE: 1/18/2018	PHONE: <a href="tel:4024714181">(402) 471-4181</a>
COMMENTS: Concur. Minimal fiscal impact on counties.			



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

**2018**

**LB<sup>(1)</sup> 885**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 1/16/2018 Phone: <sup>(5)</sup> 402.434.5660

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

	<u>FY 2018-19</u>		<u>FY 2019-20</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:

LB885 would require the county clerk to send a copy of the protest form and attachments to the owner of real property when a protest of the valuation of the property has been filed by a non-owner. The county clerk would also be required to send a copy of the county board of equalization's decision to the property owner. Because few protests are generally filed by persons who are not owners of the property, the cost to counties would be minimal.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19</u>	<u>2019-20</u>
	<u>18-19</u>	<u>19-20</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____