

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2019-20		FY 2020-21	
	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 463 requires county treasurers to include the parcel number, in addition to the description of the property, on the list of all real property subject to sale for delinquent taxes. The bill also:

- Eliminates provisions related to owner-occupied property and outright repeals the statute defining owner-occupied property, requiring the same notice for applying for a tax deed for all property;
- Amends service of notice provisions to require service on the person whose name appears on the title of record and clarifies when certified mail or designated delivery service can be used;
- Amends proof of notice provisions to require receipts of personal or residence service filed with the affidavit of service;
- Requires publication in certain circumstances in a newspaper of general circulation in the county, designated by the county board, and affirmation of such publication; and
- Clarifies the county treasurer must receive the tax sale certificate, applicable fees, and the applicable affidavit of notice, a copy of the notice, and a copy of the title search prior to issuing a tax deed.

NACO estimates the fiscal impact to counties to be insignificant. This bill is not expected to have a fiscal impact to the General Fund.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 463	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)	
REVIEWED BY: Lee Will	DATE: 1/23/2019	PHONE: (402) 471-4175	
COMMENTS: Concur with NACO's assessment of insignificant fiscal impact.			

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

2019

LB⁽¹⁾ 463

FISCAL NOTE

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

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/23/2019 Phone: ⁽⁵⁾ (402) 434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2019-20</u>		<u>FY 2020-21</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:

Pursuant to LB 463, county treasurers would be required to add the property's parcel number within the delinquent tax lists. Although this is a new requirement, the overall fiscal impact to Nebraska counties is expected to be insignificant.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____