

PREPARED BY: John Wiemer  
 DATE PREPARED: December 20, 2023  
 PHONE: 402-471-0051

# LB 317

Revision: 01

Updated for the 2024 Legislative Session

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</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 317 makes changes to the process of inspecting taxable real property parcels in the county by adding that inspection of real property is to be completed in the manner as directed by the county assessor. This allows for possibilities other than in-person inspections. This change could, thus, possibly reduce costs for counties connected to inspections of parcels of property.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 317	AM:	AGENCY/POLT. SUB: Douglas County Assessor	
REVIEWED BY: Jacob Leaver	DATE: 12/13/2023	PHONE: (402) 471-4173	
COMMENTS: Concur with the Douglas County Assessor's estimate of no fiscal impact as a result of LB 317.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 317	AM:	AGENCY/POLT. SUB: Lancaster County Assessor/Register of Deeds	
REVIEWED BY: Jacob Leaver	DATE: 12/7/2023	PHONE: (402) 471-4173	
COMMENTS: Concur with the Lancaster County Assessor/Register of Deeds' estimate of minimal fiscal impact as a result of LB 317.			

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

2023

LB<sup>(1)</sup> 317

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Douglas County Assessor/Register of Deeds

Prepared by: <sup>(3)</sup> Michael Goodwillie Date Prepared: <sup>(4)</sup> 1/23/2023, revised 12/12/2023 Phone: <sup>(5)</sup> (402) 444-6703

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</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:

LB 317 would change the requirements for the inspection of real property by a county assessor contained in Neb. Rev. Stat. Section 77-1311.03. Currently, an assessor must inspect each parcel of real property at least once within a six-year window and inspection is defined by the Nebraska Department of Revenue in its regulations as an in-person examination or review of the property. The bill would enable an assessor to determine the manner in which the inspection is conducted, meaning, as a practical matter, that if there were technological alternatives to physical inspection, then the assessor could employ those alternatives.

Currently, with in excess of 200,000 parcels of taxable real property in Douglas County, physically inspecting in excess of 30,000 parcels a year is next to impossible. Being able to employ some alternatives, such as the use of the Pictometry program, would ease that burden. It is important to note that the inspection requirement has not been removed and, in some circumstances there may not be a good alternative to physical inspection. This may be especially true where the physical condition of the property is at issue. Since the inspection requirement is still there, it is hard to see, at this juncture, how LB 317 would alter the budget or staffing needs of this office. No fiscal impact.

The bill and this fiscal note has been reviewed in preparation for the 2024 Legislative Session. Our opinion of no fiscal impact for the Douglas County Assessor/Register of Deeds Office is unchanged.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____



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

2024

LB<sup>(1)</sup> 317

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Dan Nolte Date Prepared: <sup>(4)</sup> 12/4/23 Phone: <sup>(5)</sup> 402-441-8777

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</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 does appears to have minimal fiscal impact on this office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____