PREPARED BY: DATE PREPARED: PHONE: John Wiemer January 24, 2023 402-471-0051

LB 4

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 202	23-24	FY 2024-25					
	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 4 amends provisions related to the homestead exemption regarding application frequency, certification of medical status, mailing of notice by county assessors, and penalties for failing to notify of a change in status. The bill also creates a new category of eligible veteran: veterans who were discharged honorably, drawing compensation from the US Department of Veterans Affairs because of a 100% service-connected temporary disability and not eligible under the other enumerated categories; an unremarried spouse of such veteran; or a remarried spouse of such veteran who remarries after attaining the age of 57.

The operative date for this bill is January 1, 2024.

The Department of Revenue (DOR) estimates no additional General Fund expenditures due to the created eligibility category because the persons described are already eligible. The DOR also estimates minimal costs to implement the bill. There is no basis to disagree with these estimates. The Douglas County Assessor estimates no fiscal impact, as well.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 4	AM:	AGENCY/POLT. SUB: Depart	ment of Revenue			
REVIEWE	D BY: Neil Sullivan	DATE: 1/23/2023	PHONE: (402) 471-4179			
COMMENTS: The Department of Revenue assessment of minimal fiscal impact from LB 4 appears reasonable.						

LB: 4 AM:	AGENCY/POLT. SUB: Dougla	s County Assessor
REVIEWED BY: Neil Sullivan	DATE: 1/23/2023	PHONE: (402) 471-4179

LB 4 Fiscal Note 2023

State Agency Estimate							
State Agency Name: Department	t of Revenue				Date Due LFO:		
Approved by: Glen White		Date Prepared:	01/23/2023		Phone: 471-5896		
	FY 2023-	<u>-2024</u>	FY 2024	l-2025	FY 2025	-2026	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds	\$0		\$0		\$0		
Cash Funds							
Federal Funds							
Other Funds							
Total Funds	\$0		\$0		\$0		

LB 4 amends several sections of the Homestead Exemption Act.

Currently, the homestead program includes both "permanent" and "temporary" disability veterans under category four, that is, veteran receiving compensation from the U.S. DVA because of a 100% disability that was service connected.

The Department of Revenue (DOR) estimated that this bill will have no impact on the General Fund expenditures.

It is estimated that there will be minimal costs to the DOR to implement this bill.

The operative date for this bill is January 1, 2024.

Major Objects of Expenditure							
Class Code	Classification Title	23-24 <u>FTE</u>	24-25 <u>FTE</u>	25-26 <u>FTE</u>	23-24 Expenditures	24-25 Expenditures	25-26 Expenditures
Benefits							
Operating Costs							
Capital Improvements	s						
Total		•••••		•••••			

Benefits....

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Per Benson Elmore, the Dinapproximately 106 veterans injury. Given that this office this category will be homed be dealt with by existing sta	oked if it is later lear applicant's situation, ssor would revoke to mism to appeal that rector of the Dougla is in the new categor, are processes about 1 bowners, we think that	rned that an applicant. The taxes that woul he exemption and the revocation decision to as County Veterans Sety proposed by LB 4—2,000 homestead appat the administrative in	received homestead d have been paid if a back taxes would be the county board of the county board of the county board of the county board of the county districts a year and mpact of LB 4 on or	d exemption not for the ho become a lien of equalization uglas County isability due that not all of	improperly based on omestead exemption on the subject on. There are to service-connected of the 106 veterans in
Personal Services: POSITION TITL	BREAKDOWN	BY MAJOR OBJECT BER OF POSITIONS 3-24 24-25		ł	2024-25 EXPENDITURES

Operating	
Travel	
Capital outlay	
Aid	
Capital improvements	
TOTAL	