PREPARED BY: DATE PREPARED: PHONE: John Wiemer March 7, 2023 402-471-0051

LB 529

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 529 seeks to make the following changes to the Property Tax Request Act:

- The bill would exclude the amount to be levied for the payment of principal or interest on bonds issued or authorized to be issued by a school district from the definition of property tax request.
- The bill would add that at least one elected official from each participating political subdivision would be required to attend the joint public hearing required for each political subdivision within a county that seeks to increase its property tax request by more than the allowable growth percentage.
- The bill would change the required date range for the joint public hearings so that they would be held on or after September 14 and prior to September 24 and before any of the participating political subdivisions file their adopted budget statement pursuant to section 13-508.
- The bill would make changes so that posting notice of the hearing on the home page of the relevant county's website would only apply if the county has a population of more than 10,000 inhabitants and would eliminate the requirement to publish notice of the hearing in a legal newspaper in or of general circulation in the relevant county.
- The bill would add that each political subdivision that participates in the joint public hearing would need to now electronically send the information for the postcard and notice posted on the county's website. The county assessor would now be sent this information by September 4 and the county clerk would also notify the county assessor of the date, time, and location of the joint public hearing no later than September 4.
- The bill would add information that the county clerk, or his or her designee, needs to put into the report regarding the joint public hearing.

The Department of Revenue (DOR) estimates that this bill would have no impact to General Fund revenues and that there will be no costs to the DOR to implement the bill. There is no basis to disagree with these estimates.

The fiscal impact to political subdivisions from this bill is expected to be minimal.

ADMINISTRA	ATIVE SERVICES S	TATE BUDGET DIVISION: REVIEW O	OF AGENCY & POLT. SUB. RESPONSE		
LB: 529	AM:	AGENCY/POLT. SUB: Departme	ent of Revenue		
REVIEWED BY:	Jacob Leaver	DATE: 3/7/2023	PHONE: (402) 471-4173		
COMMENTS: The Department of Revenue's estimate of no fiscal impact to the agency as a result of LB 529 appears reasonable.					

ADMINIS	STRATIVE SERVIC	ES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
LB: 529	AM:	AGENCY/POLT. SUB: Educational Service Unit Coordinating Council

REVIEWED BY: Jacob Leaver DATE: 1/19/2023 PHONE: (402) 471-4173

COMMENTS: No basis to dispute the Educational Service Unit Coordinating Council's estimate of no fiscal impact to the agency as a result of LB 529.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 529 AM: AGENCY/POLT. SUB: Douglas County Assessor

REVIEWED BY: Jacob Leaver DATE: 1/27/2023 PHONE: (402) 471-4173

COMMENTS: No basis to dispute the Douglas County Assessor's estimate of no fiscal impact as a result of LB 529.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 529 AM: AGENCY/POLT. SUB: Lancaster County Assessor

REVIEWED BY: Jacob Leaver DATE: 1/19/2023 PHONE: (402) 471-4173

COMMENTS: No basis to dispute the Lancaster County Assessor's estimate of no fiscal impact to the county as a result of LB 529.

ADMINISTE	RATIVE SERVICES	STATE BUDGET DIVISION: REVIEW O	F AGENCY & POLT. SUB. RESPONSE
LB: 529	AM:	AGENCY/POLT. SUB: Nebraska As	ssociation of County Officials
REVIEWED BY:	Jacob Leaver	DATE: 1/24/2023	PHONE: (402) 471-4173
COMMENTS: No result of LB 529.	basis to dispute the	Nebraska County Association of County	Officials' estimated minimal fiscal impact as a

LB 0529 Fiscal Note 2023

State Agency Estimate						
State Agency Name: Department of	Revenue				Date Due LFO:	
Approved by: Glen White		Date Prepared:	03/06/2023		Phone: 471-5896	
	FY 2023	<u>3-2024</u>	FY 202	<u>4-2025</u>	FY 2025	<u>5-2026</u>
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds	1					
Cash Funds						
Federal Funds						
Other Funds						
Total Funds						

LB 529 amends the Property Tax Request Act to include:

- 1. A requirement is added so that at least one elected official from each political subdivision, within an area where property tax is requested to grow more than the allowable growth percentage, is required to attend the joint public hearing;
- 2. The hearing notice requirement;
- 3. The joint public hearing must be held on or after September 14, but prior to September 24; and
- 4. The county clerk must prepare a report that includes the name of the political subdivision that participated in the joint public hearing.

It is estimated LB 529 will have no impact to General Fund revenues.

It is estimated that there will be no costs to Department of Revenue to implement LB 529.

The operative date LB 529 is three months after adjournment.

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							
Travel							
Capital Outlay.							
Capital Improvements.							
Total							

LB ⁽¹⁾ 529						FISCAL NOTE
State Agency OR Political Subdivis	ion Name: (2)	ducation	al Service	e Unit Coord	inating Counc	il (ESUCC)
Prepared by: (3) Kraig J. Lofqu	uist	Date Prej	oared: ⁽⁴⁾	01/24/2023	Phone: (5)	402.953.8456
ESTIM	ATE PROVIDE	D BY STA	ΓE AGENO	CY OR POLITI	CAL SUBDIVIS	ION
-	FY 202				FY 2024	
EXPE GENERAL FUNDS	ENDITURES	REV	<u>ENUE</u>	EXPEND	<u>ITURES</u>	<u>REVENUE</u>
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS						
TOTAL FUNDS				·		
Explanation of Estimate:						
Explanation of Estimates						
No known fiscal impact.						
Personal Services:	BREAKDOWN	BY MAJOR	OBJECTS	OF EXPEND	TURE	
POSITION TITLE	NUM	BER OF PO	SITIONS	202:	3-24	2024-25
		-24	<u>24-25</u>	EXPEND		EXPENDITURES
Benefits						
Operating						
Travel						
Capital outlay						
Aid						
Capital improvements						
TOTAL				-		

POSITION TITLE

LB (1)	529								FIS	SCAL NOTE
State Ag	gency OR	Political Su	ıbdivision Name: (2)	Doug	las County A	ssess	or/Registe	er of Dee	ds Of	fice
Prepare	ed by: (3)	Michae	l Goodwillie	Dat	te Prepared: ⁽⁴⁾	1/27/	2023	Phone:	(5) (2	102) 444-6703
		E	STIMATE PROVI	DED BY	Y STATE AGEN	ICY O	R POLITICA	AL SUBDI	<u>VISIO1</u>	N
			<u>FY 9</u> EXPENDITURES	2023-2 4	<u>k REVENUE</u>		<u>EXPENDIT</u>) <u>24-25</u>	REVENUE
GENEI	RAL FUN	DS				_			_	
CASH I	FUNDS					_			_	
FEDER	AL FUN	DS		_		_			_	
OTHE	R FUNDS	3		_		_			_	
TOTAL	L FUNDS	}		_		:			=	
current time are must lipolitical. The bill held to subdiv school. LB 644 printing postcal subdives signification the post was significated of the post can be considered by the post can	tly has to nd place st each al subdiv Il does n betwee ision to a district I I impose g, and pords. (Th isions for eant hour stcard), a gnificant	be held of the purpolitical sision, las ot chang in Septendattend the has exceed an unfostage for sependattend cours. None contends to the couple of the cou	al growth, to partical between Septem ublic hearing by a subdivision partical tyear's property e the basic struct or the hearing. It elimited the 2% plus and the motification are fronted by the orthon.) Although roon LB 644 by assety administrative of that will change to accommodate LD acco	postca pating, tax for t ure of L ember inates s growth on coun postcar he Cou no one l essor s staff. T	and Septemberd, sent out at the previous at that property a LB 644. LB 52 24 and require school bonds for threshold for the sand political cost \$90,63 anty and then to kept track of spetaff, DotComp The salaries fo LB 529.	er 29. I least and ne nd the 9 chares an er partic sal sub 33.66 to be repecific n (the r all in taff. T	Property of 7 days before y year's proposed ages the tirelected officionsideration ipation. Indivisions and impursed and hours specially that proposed are the costs in	owners ne ore the he operty va property the in which in determinent in determinent on the torogramm sunk cost	eed to earing. lue, and tax for the each period was Countries Coun	be notified of the The postcard and, for each the property. hearing is to be olitical whether the anty the paper, of 200,000 ting political here were egeneration of the time outlay on the county and
		cal subd		N BY M	1AJOR OBJECT	CS OF 1	EXPENDIT	<u>URE</u>		
Persona	al Service	es:	NI	JMBER	OF POSITIONS	S	2023-9	24		2024-25

<u>23-24</u> <u>24-25</u>

<u>EXPENDITURES</u> <u>EXPENDITURES</u>

Benefits		
Operating		
Travel	·	
Capital outlay		
Aid		
Capital improvements		
TOTAL		

LB ⁽¹⁾ 529			FISCAL NOTE				
State Agency OR Political Subdivision Name: (2	Lancaster County	Lancaster County Assessor/Register of Deeds					
Prepared by: (3) Dan Nolte	Date Prepared: (4)	January 19, 2023 F	Phone: (5) 402-441-8777				
ESTIMATE PROV	VIDED BY STATE AGEN	NCY OR POLITICAL S	UBDIVISION				
EX	Y 2023-24		FY 2024-25				
<u>EXPENDITURE</u>		EXPENDITURI					
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS		_					
TOTAL FUNDS	_						
Impact of this legislation on the Assess BREAKDO	WN BY MAJOR OBJECT						
Personal Services:	WINDI MINOR OBUEC		: 				
POSITION TITLE	NUMBER OF POSITION <u>23-24</u> <u>24-25</u>	S 2023-24 <u>EXPENDITUR</u>	ES EXPENDITURES — — — — — — — — — — — — — — — — — — —				
Benefits							
Operating							
Travel		_					
Capital outlay							
Aid							
Capital improvements							
TOTAL							

LB ⁽¹⁾ 529			FISCAL NOTE				
State Agency OR Political Subdivision Name:	Nebraska Associatio	Nebraska Association of County Officials (NACO)					
Prepared by: (3) Elaine Menzel	Date Prepared: (4) _ 1/	/24/2023 Phone: (5)	402.434.5660				
ESTIMATE PRO	OVIDED BY STATE AGENCY	Y OR POLITICAL SUBDIVI	SION				
,	FY 2023-24	FY 202	4–25				
EXPENDITUE		EXPENDITURES	REVENUE				
GENERAL FUNDS	<u> </u>						
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
Explanation of Estimate:							
LB 529 would modify provisions withi	n the Property Tax Request	: Act.					
The fiscal impact would be minimal.							
	OWN BY MAJOR OBJECTS (OF EXPENDITURE					
Personal Services:	NUMBER OF POSITIONS	2022 24	2024 27				
POSITION TITLE	23-24 <u>24-25</u>	2023-24 <u>EXPENDITURES</u>	2024-25 EXPENDITURES				
	<u> </u>						
Benefits							
Operating			-				
Travel							
Capital outlay							
Aid							
Capital improvements							
TOTAL							