

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 1253 amends section 77-1837.01 to provide that tax sale certificates sold and issued between January 1, 2022, and May 7, 2025, shall be governed by the laws and statutes that are in effect on May 7, 2025, with regard to all matters relating to tax deed proceedings, including noticing and application, and foreclosure proceedings.

The bill contains the emergency clause.

The Department of Revenue estimates no impact on General Fund revenues and no cost to it to implement the bill. There is no basis to disagree with this estimate.

The Nebraska Association of County Officials estimates a \$19,000 revenue increase for all counties over a 3-year period.

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

2026

LB⁽¹⁾ 1253

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Lancaster County Treasurer

Prepared by: ⁽³⁾ Rachel Garver

Date Prepared: ⁽⁴⁾ Jan. 26, 2026

Phone: ⁽⁵⁾ 402-441-7425

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0		0	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	0		0	

Explanation of Estimate:

No Fiscal Impact for the County Treasurer's Office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits.....				
... Operating.....				
... Travel.....				
. Capital outlay.....				
Aid.....				
. Capital improvements.....				
TOTAL.....				

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

2026

LB⁽¹⁾ 1253

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel

Date Prepared: 1/28/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2026-27</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:

LB1253 would apply to tax sale certificates sold and issued between January 1, 2022, and May 7, 2025. LB1253 states that such tax sale certificates are governed by the laws and statutes that are in effect on May 7, 2025, regarding all matters relating to tax deed proceedings, including noticing and application, and foreclosure proceedings.

The full impact of LB1253 is unknown; however, LB1253 would impose notice and other proceedings be in effect during January 1, 2022, and May 7, 2025.

The enactment of LB650 (2025) (that modified some of these provisions took effect May 7, 2025):

- The county treasurer's fee for issuing a sale certificate is increased from 20 to 25 dollars. There would be a gain of \$5 per transaction;
- The county treasurer may no longer charge a two dollar fee for a memorandum of redemption receipt. There would be a loss of two dollars per transaction.;
- The county treasurer may no longer charge a one dollar fee for service of notice. There would be a loss of one dollar per transaction.

There were roughly 22,000 delinquent taxes advertised in 2025, assuming that over half of those parcels were paid prior to the public sale the first Monday in March, would be 10,000 parcels on tax certificate. Over a three-year period of an active tax certificate, 95% of those tax certificates are redeemed. With the \$5.00 increase and the \$3.00 decrease in fees, the difference would be estimated at $9500 \times 2 = \$19,000$ for all counties over a three year period.

While other costs were modified in LB650, they do not impact counties specifically.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

<u>Personal Services:</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
<u>POSITION TITLE</u>	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
...				
Operating.....				

