

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised per Select File Amendment

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 834 was amended on Select File by AM2252. AM2252 adds the modified provisions of LB 1230 into LB 834. The details of the bill, as amended, are discussed below.

Provisions of LB 834

The bill provides that when authorized by the county board, the county assessor may appoint one or more deputies for whose acts he or she will be responsible. The county assessor may not appoint the county treasurer, sheriff, clerk, or surveyor as deputy. In the absence or disability of the county assessor, the deputy shall perform the duties of the county assessor pertaining to the office, but when the county assessor is required to act in conjunction with or in place of another officer, the deputy shall not act in the place of the county assessor.

The bill changes population references of populations of at least \$150,000 to \$100,000 across multiple statutes.

The bill adds that the county board may for good cause request a certification examination from the Property Tax Administrator if the office of county assessor is vacant or the county has a pressing need for a deputy county assessor. The Property Tax Administrator may adopt and promulgate rules and regulations that specify the requirements to qualify for a pressing need.

The bill removes the amount of property tax credits not reimbursed by the state from the requirements of what is included in the county assessor's book regarding property tax assessments.

The bill changes the language regarding the county's tax statement to remove "political subdivision" and insert "county, city, and village" for the local governments which need to show an amount of property taxes due to fund any and all public safety services, county attorneys, and public defenders on the statement.

The bill changes requirements regarding delinquent taxes for mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased land.

The bill removes the requirement of the \$5 fee regarding the permit for mobile homes and requires an application for an annual permit.

The Department of Revenue (DOR) estimated in its previous fiscal note response no impact on General Fund revenues and minimal costs to it as a result of the provisions connected to LB 834 in the bill. There is no basis to disagree with these estimates.

Modified Provisions of LB 1230

The bill amends section 60-149 (2)(a)(iv) to add regarding manufactured homes and mobile homes that the application shall be accompanied by proof of ownership in the form of evidence of ownership as provided for in the Disposition of Personal Property Landlord and Tenant Act.

The bill modifies the requirements to obtain a certificate of title from counties or the Nebraska Department of Motor Vehicles (DMV) under section 60-166(2)(b).

The bill amends section 69-2302 to add the definition of personal property and change the definition of premises under the Disposition of Personal Property Landlord and Tenant Act.

The bill amends section 69-2303 to add the contents of any mobile home which is locked in a manner which deters immediate access to its interior as what do not need to be described in the notice mandated in subsection (1).

The bill amends section 69-2308 regarding personal property to be sold at public sale by competitive bidding or to be retained/disposed by the landlord. Under the bill, mobile home is added to what shall be opened, if practicable, with as little damage as possible, and its contents evaluated at the time the decision to sell or to retain is made.

The bill amends section 76-14,109 to change when a mobile home shall not be removed from the mobile home space by the tenant or his or her agent if a tenant abandons a mobile home on a mobile home space.

The DMV estimates minimal additional titles to be issued as a result of the bill. There is no basis to disagree with this estimate.

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

2026

LB⁽¹⁾ 834 AM2252

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Motor Vehicles

Prepared by: ⁽³⁾ Bart Moore

Date Prepared: 3/9/26
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-3902

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</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:

Minimal additional titles will be issued as a result of this legislation.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 834 AM2252

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Real Estate Commission

Prepared by: ⁽³⁾ Joseph Gehrki

Date Prepared: 03/10/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-2004

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</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:
No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

LB: **834** AM: **2252** AGENCY/POLT. SUB: **Department of Motor Vehicles**

REVIEWED BY: Kimberly Burns DATE: 03/10/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Department of Motor Vehicles' estimate of no fiscal impact from LB 834 as amended by AM 2252.

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

LB: **834** AM: **2252** AGENCY/POLT. SUB: **Nebraska Real Estate Commission**

REVIEWED BY: Kimberly Burns DATE: 03/11/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska Real Estate Commission's estimate of no fiscal impact from LB 834 as amended by AM 2252.