Doug Gibbs February 10, 2015 402-471-0051

LB 277

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 201	5-16	FY 2016-17				
	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 277 amends Nebraska Revised Statues, Sections 77-1838 and 77-1842 regarding tax deeds to provide that the treasurer's tax deeds are subject to special assessment liens by sanitary and improvement districts.

There appears to be no fiscal impact to the General Fund as a result of LB 277.

The Department of Revenue indicates no cost to implement the provisions of LB 277.

We agree with the Department of Revenue's estimate of cost.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES					
LB: 277 AM: AGENCY/POLT. SUB: Dept. of Revenue					
REVIEWED BY: Lyn Heaton			DATE: 2/11/2015	PHONE: 471-4181	
COMMENTS: Concur. No fiscal impact on the Department of Revenue.					

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES					
LB: 277 AM: AGENCY/POLT. SUB: NE Assoc. of County Officials					
REVIEWED BY: Lyn Heaton			DATE: 2/10/2015	PHONE: 471-4181	
COMMENTS: No basis upon which to disagree with the NACO analysis.					

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES					
LB: 277 AM: AGENCY/POLT. SUB: City of Omaha					
REVIEWED BY: Lyn Heaton			DATE: 2/10/2015	PHONE: 471-4181	
COMMENTS: No basis upon which to disagree with the City of Omaha's analysis.					

Fiscal Note 2015

State Agency Estimate						
State Agency Name: Departmen	nt of Revenue				Date Due LFA:	2/10/2015
Approved by: Len Sloup		Date Prepared:	2/10/2015		Phone: 471-5896	
	FY 201	5-2016	FY 201	6-2017	FY 20	17-2018
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 277 would make treasurer's tax deeds subject to liens for special assessments levied by sanitary and improvement districts.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement this bill.

Major Objects of Expenditure									
<u>Class Code</u>	Classification Title	15-16 <u>FTE</u>	16-17 <u>FTE</u>	17-18 <u>FTE</u>	15-16 <u>Expenditures</u>	16-17 <u>Expenditures</u>	17-18 <u>Expenditures</u>		
Benefits									
	Travel								
Capital Outlay									
Aid									
	nts								
Total	Total								

Please complete \underline{ALL} (5) blanks in the first three lines.

LB ⁽¹⁾ 277					FISCAL NOTE		
State Agency OR Political Su	ıbdivision Name: ⁽²⁾	Nebraska Association of County Officials (NACO)					
Prepared by: ⁽³⁾ Elaine	Menzel	Date Prepared: ⁽⁴⁾	1/16/2015	Phone: (5)	402-434-5660		
E	STIMATE PROVIDED	BY STATE AGENC	<u>Y OR POLITICAL S</u>	<u>UBDIVISIC</u>	DN		
	FY 201	5-16		FY 2016	-17		
	EXPENDITURES	REVENUE	EXPENDITU	RES	REVENUE		
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
Explanation of Estimate:							

<u>BREAKI</u>	DOWN BY MAJ	OR OBJECTS O	<u>F EXPENDITURE</u>	
Personal Services:				
	NUMBER OF	POSITIONS	2015-16	2016-17
POSITION TITLE	<u>15-16</u>	16-17	EXPENDITURES	EXPENDITURES
Benefits				
Operating	-			
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				

No fiscal impact.

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB ⁽¹⁾ 277					FISCAL NOTE
State Agency OR Political	Subdivision Name: ⁽²⁾	City of Omaha			
Prepared by: ⁽³⁾ Sheri	Larsen	Date Prepared: ⁽⁴⁾	01/22/2015	Phone: ⁽⁵⁾	402-444-5477
	ESTIMATE PROVIDI	<u>ED BY STATE AGEN</u>	NCY OR POLITICA	AL SUBDIVIS	ION
	<u>FY 20</u>	<u>15-16</u>		<u>FY 2016</u>	-17
	EXPENDITURES	<u>REVENUE</u>	EXPENDIT	URES	<u>REVENUE</u>
GENERAL FUNDS			<u> </u>		
CASH FUNDS	. <u></u>		<u> </u>		
FEDERAL FUNDS			<u> </u>		
OTHER FUNDS			<u> </u>		
TOTAL FUNDS					
Explanation of Estimate	:				

LB 277 does not have a direct fiscal impact on the City of Omaha

	NUMBER OF	POSITIONS	2015-16	2016-17
POSITION TITLE	<u>15-16</u>	<u>16-17</u>	EXPENDITURES	EXPENDITURES
D C.				
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				

2015

FIS	SCAI	L NC	DTE
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