

PREPARED BY: Doug Gibbs
 DATE PREPARED: February 22, 2017
 PHONE: 402-471-0051

LB 288

Revision: 00

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2017-18		FY 2018-19	
	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 288 amends Nebraska Revised Statutes Sections 77-1832, 77-1833, and 77-1837.01 regarding notice of tax deed.

77-1832 is amended to allow for delivery by certified mail or designated delivery and by certified mail to every encumbrancer of the property and the title-holder if that person is not the owner-occupant.

LB 288 contains the emergency clause.

There is no fiscal impact to the General Fund as a result of the provisions of LB 288.

The Department of Revenue indicates no cost to implement LB 288.

We agree with the Department of Revenue's estimate of fiscal impact.

ADMINISTRATIVE SERVICE STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 288	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue	
REVIEWED BY: Claire Oglesby	DATE: 2/22/17	PHONE: (402) 471-4174	
COMMENTS: No basis to disagree with Nebraska Department of Revenue's fiscal note.			

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

2017

LB⁽¹⁾ 288

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/17/2017 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2017-18</u>		<u>FY 2018-19</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:

LB 288 would modify the provisions to service of notice when applying for a tax deed and the laws governing tax sale certificates.

The fiscal impact is unknown.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____