PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs January 17, 2017 402-471-0051

LB 12

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2017-18		FY 20	18-19		
	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 12 amends Nebraska Revised Statutes Sections 77-3510 and 77-3514 regarding the filing of claim forms for the homestead exemption.

77-3510 is amended to remove the requirement that certain claimants attach an income statement to the homestead exemption claim form. This change would apply to the unremarried surviving spouse of a serviceman or servicewoman who died while on active duty during certain periods described in statute or a surviving spouse who remarries after attaining the age of 57. However, the income requirements of Section 77-3506 would still apply.

77-3514 is amended to exempt a claimant who has been granted an exemption under 77-3506 from the certification requirements of 77-3514 which requires an annual certification of status and attachment of an income statement. 77-3506 refers to the homesteads of:

- a) A veteran who was discharged with an honorable or general conditions, drawing compensation from the U.S. Department of Veterans Affairs because of 100% service-connected disability who is not eligible for total exemption under Sections 77-3526 to 77-3528, an unremarried surviving spouse, or a surviving spouse who remarries after age 57;
- b) An unremarried spouse of any veteran who was discharged under honorable or general conditions who died because of a service-connected disability, or a surviving spouse who remarries after attaining age 57:
- An unremarried spouse of a serviceman or servicewoman whose death while on active duty was service-connected, or a surviving spouse who remarries after attaining age 57.

There is no fiscal impact to the General Fund as a result of LB 12.

The Department of Revenue indicates minimal costs to implement the provisions of LB 12.

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:12 AM: AGENCY/POLT. SUB: Dept. of Revenue				
REVIEWED	BY: Lyn Heaton	DATE: 1/17/2017	PHONE: (402) 471-4181	
COMMENTS: No basis upon which to disagree with the Department of Revenue's estimate of no fiscal impact.				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB:12	AM:	AGENCY/POLT. SUB: National Association of County Officials				
REVIEWED	REVIEWED BY: Lyn Heaton DATE: 1/17/2017 PHONE: (402) 471-4181					
COMMENTS: Concur with the NACO estimate of minimal fiscal impact.						

LB 12 Fiscal Note 2017

	State Agency	Estimate			
of Revenue				Date Due LFA:	1/17/2017
	Date Prepared:	1/17/2017		Phone: 471-5896	
FY 201	7-2018	FY 2018-2019		FY 2019-2020	
Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
	\$ 0	ĺ	\$ 0		\$ 0
				· .	
	\$ 0		\$ 0		\$ 0
		of Revenue Date Prepared: FY 2017-2018 Expenditures Revenue \$ 0	Date Prepared: 1/17/2017 FY 2017-2018 FY 2018 Expenditures Revenue Expenditures \$0	of Revenue Date Prepared: 1/17/2017 FY 2017-2018 FY 2018-2019 Expenditures Revenue Expenditures Revenue \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0	Of Revenue Date Due LFA: Date Prepared: 1/17/2017 Phone: 471-5896 FY 2017-2018 FY 2018-2019 FY 20 Expenditures Revenue Expenditures Expenditures \$ 0 \$ 0 \$ 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0 S 0

LB 12 removes the requirement to provide an income statement with the homestead application for the unremarried widow(er) of a serviceperson who dies while on active duty. The bill does not remove the income requirements in Neb. Rev. Stat. § 77-3506, however.

This bill also removes the recertification requirement for veterans with 100% service-connected disability or the un-remarried widow(er) of such a veteran, after the initial application and the certification letter from the Veteran's Administration.

This bill will have no impact on General Fund expenditures.

It is estimated that there will be minimal costs to the Department to implement this bill.

This bill becomes operative three months after adjournment.

Major Objects of Expenditure							
17-18 18-19 19-20						18-19	19-20
Class Code	Classification Title	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	Expenditures	<u>Expenditures</u>	Expenditures
							_
Benefits							
	Operating Costs.						
Travel							
Capital Outlay							
Aid							
Total	Capital Improvements.						
1 Otal	•••••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •			

LB ⁽¹⁾ 12			FISCAL NOTE				
State Agency OR Political Subdivision Name:	Nebraska Association of County Officials (NACO)						
Prepared by: (3) Elaine Menzel	Date Prepared: (4)	1/10/2017 Phone:	402.434.5660				
ESTIMATE PRO	VIDED BY STATE AGENCY	OR POLITICAL SUBDIVIS	SION				
_	FY 2017-18		18-19				
EXPENDITUR	RES REVENUE	EXPENDITURES	<u>REVENUE</u>				
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS	<u> </u>						
OTHER FUNDS							
TOTAL FUNDS							
Explanation of Estimate:							
to such individuals would be eliminate counties.	Ü	·					
Personal Services:	OWN BY MAJOR OBJECTS	OF EXPENDITURE					
POSITION TITLE	NUMBER OF POSITIONS <u>17-18</u> <u>18-19</u>	2017-18 EXPENDITURES	2018-19 EXPENDITURES				
Benefits		-	-				
Operating							
Travel							
Capital outlay							
Aid							
Capital improvements							
TOTAL							