

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 236 amends Nebraska Revised Statutes Section 77-132, regarding the definition of “parcel.”

The bill changes language in the statute to provide that two or more vacant or unimproved lots in the same subdivision and tax district being held for sale for resale, may only be combined into one parcel if there are no property tax liabilities on the parcels. Both the property owner and the county treasurer are required to certify that no property taxes due, certified but not yet due, delinquent and that no property taxes or special assessments on the lots have been sold at a tax sale.

There is no fiscal impact to the state as a result of the provisions of LB 236.

The Department of Revenue indicates the costs to implement the provisions of LB 236 will be minimal.

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

IMPACT TO POLITICAL SUBDIVISIONS:

There is no fiscal impact to political subdivisions as a result of the provisions of LB 236.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 236	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Lyn Heaton	DATE: 2/21/2017	PHONE: (402) 471-4181	
COMMENTS: Concur. No fiscal impact on the Dept. of Revenue.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 236	AM:	AGENCY/POLT. SUB: NE Assoc. of County Officials (NACO)	
REVIEWED BY: Lyn Heaton	DATE: 2/21/2017	PHONE: (402) 471-4181	
COMMENTS: Concur. No fiscal impact.			

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

2017

LB⁽¹⁾ 236

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 236 would change provisions relating to the inclusion of multiple lots in one parcel.

No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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