

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2018-19		FY 2019-20	
	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 965 amends Nebraska Revised Statutes Section 77-1802, regarding tax sales for delinquent taxes, to require that the property's parcel number, if there is one, is in the description of the property on the list of such properties prepared by the county treasurer.

There is no fiscal impact to the state as a result of the provisions of LB 965.

The Department of Revenue indicates no cost to the Department to implement the provisions of LB 965.

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

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates that the cost to counties is unknown but could result in increased costs because of the bill's requirements which will use more space and require the publishing of additional information related to delinquent taxes.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue	
REVIEWED BY:	Ann Linneman	DATE: 2-20-18	PHONE: (402) 471-4180
COMMENTS: No basis to disagree with the Nebraska Department of Revenue's assessment of fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY:	Ann Linneman	DATE: 1-16-18	PHONE: (402) 471-4180
COMMENTS: No basis to disagree with the Nebraska Association of County Official's assessment of fiscal impact.			

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

2018

LB⁽¹⁾ 965

FISCAL NOTE

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

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/16/2018 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2018-19		FY 2019-20	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

The fiscal impact to counties is unknown; however, it will result in increased costs to counties for the requirement to use more space and publish additional information related to delinquent taxes.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2018-19	2019-20
	18-19	19-20	EXPENDITURES	EXPENDITURES
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____