PREPARED BY: DATE PREPARED: PHONE: Keisha Patent February 06, 2019 402-471-0059

**LB 463** 

Revision: 00

## **FISCAL NOTE**

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 2019-20		FY 2020-21					
	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 463 requires county treasurers to include the parcel number, in addition to the description of the property, on the list of all real property subject to sale for delinquent taxes. The bill also:

- Eliminates provisions related to owner-occupied property and outright repeals the statute defining owner-occupied property, requiring the same notice for applying for a tax deed for all property;
- Amends service of notice provisions to require service on the person whose name appears on the title of record and clarifies
  when certified mail or designated delivery service can be used;
- Amends proof of notice provisions to require receipts of personal or residence service filed with the affidavit of service;
- Requires publication in certain circumstances in a newspaper of general circulation in the county, designated by the county board, and affirmation of such publication; and
- Clarifies the county treasurer must receive the tax sale certificate, applicable fees, and the applicable affidavit of notice, a copy
  of the notice, and a copy of the title search prior to issuing a tax deed.

NACO estimates the fiscal impact to counties to be insignificant. This bill is not expected to have a fiscal impact to the General Fund.

ADMINIS	STRATIVE SE	RVICES STATE BUDGET DIVISION: REVIEW OF AGEN	CY & POLT. SUB. RESPONSE		
LB: 463 AM: AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)					
REVIEWED BY:	Lee Will	DATE: 1/23/2019	PHONE: (402) 471-4175		
COMMENTS: Concur with NACO's assessment of insignificant fiscal impact.					

LB 463 Fiscal Note 2019

State Agency Estimate							
of Revenue	-	-		Date Due LFA:	2/5/19		
	Date Prepared:	2/1/19		Phone: 471-5896			
FY 2019	FY 2019-2020		FY 2020-2021		FY 2021-2022		
Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue		
	\$0	ĺ	\$0		\$0		
				· -			
	\$0		\$0		\$0		
	FY 2019	Date Prepared:  FY 2019-2020  Expenditures Revenue \$0	Date Prepared: 2/1/19  FY 2019-2020 Expenditures Revenue Expenditures  \$0	Date Prepared: 2/1/19   FY 2019-2020   FY 2020-2021     Expenditures   Revenue   Expenditures   Revenue     \$0   \$0	Date Due LFA:  Date Prepared: 2/1/19 Phone: 471-5896  FY 2019-2020 FY 2020-2021 FY 20  Expenditures Revenue Expenditures Revenue Expenditures  \$0 \$0 \$0		

Neb. Rev. Stat. § 77-1802 is amended to include the property's parcel number along with the description of the property when creating the list of all real property subject to sale and the amount of all delinquent taxes against each item.

Neb. Rev. Stat. § 77-1831 is amended to eliminate the distinction of owner-occupied property from other real property, thereby requiring notice of application for a tax deed of at least three months.

LB463 amends Neb. Rev. Stat. §§ 77-1832, 77-1833, 77-1834 and 77-1835 to specify notice methods and requirements.

LB463 amends Neb. Rev. Stat. § 77-1837 to spell out what must be provided to the county treasurer by the purchaser or assignee of a tax sale certificate when applying for a tax deed, to include compliance with notice requirements.

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 the bill.

Major Objects of Expenditure							
Class Code	Classification Title	19-20 <u>FTE</u>	20-21 <u>FTE</u>	21-22 <u>FTE</u>	19-20 Expenditures	20-21 Expenditures	21-22 Expenditures
D. C.							
Operating Costs	Benefits						
Capital Outlay							
Total							

LB <sup>(1)</sup> 463						FISCAL NOTE			
State Agency OR Political Subdivision Name: (2)		Nebraska Association of County Officials (NACO)							
Prepared by: (3)	Elaine Menzel	Date Pro	epared: (4)	1/23/2019	Phone: (5)	(402) 434.5660			
	ESTIMATE PROV	VIDED BY STA	ATE AGEN	CY OR POLITIC	CAL SUBDIVIS	ION			
	FX	<u> 2019-20</u>			FY 2020	_01			
	EXPENDITURE		<u>VENUE</u>	EXPENDI		<u>REVENUE</u>			
GENERAL FUN	DS	<u> </u>							
CASH FUNDS		<u></u>							
FEDERAL FUNI	DS								
OTHER FUNDS	<del></del>			-					
TOTAL FUNDS									
Explanation of E	stimate:								
expected to be	lists. Although this is a r insignificant.	iew requireme	ent, the ove	eran nscai impa	ict to Nebrask	a counties is			
Personal Service	· · · · · · · · · · · · · · · · · · ·	WN BY MAJO	R OBJECT	S OF EXPENDI	<u>rure</u>				
		NUMBER OF F <u>19-20</u>	OSITIONS 20-21	EXPEND		2020-21 EXPENDITURES			
Panafita									
				-					
•				<u></u>					
-									
Capital improver	nents								
TOTAL									