

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	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 679 provides that real property with delinquent taxes can be sold by negotiated bulk sale or by the county treasurer at public auction.

The bill adds that for purposes of sections 77-1802, 77-1807, and 77-1818, a negotiated bulk sale is the sale or transfer of multiple parcels of real property for delinquent taxes to one or more persons by any county board. At the sole discretion of the county board, any such sale or transfer may include any terms deemed appropriate or necessary unless any such term would violate state law. The sale price may include a reasonable administrative fee as determined by the county board which amount shall be included in the sum noted on each tax certificate issued pursuant to section 77-1818.

Section 77-1818 is amended so that, upon issuance of the certificate to a purchaser of the real property, the purchaser shall attempt to notify, by personal service, the property owner of the real property that was sold for taxes at the address listed for such owner in the records of the county assessor. The purchaser shall file proof of such service of notice with the application for the tax deed pursuant to section 77-1837. The purchaser shall notify the county treasurer of the amount of the fee for attempted or actual service of notice within 30 days after completion of the service of notice in a manner prescribed by the county treasurer.

Section 77-1909 is amended connected to foreclosure proceedings. The bill provides that the court shall award to the plaintiff a reasonable attorney's fee, unless waived by the by the plaintiff, of \$2,500. The plaintiff may apply to the court for any attorney's fees in excess of \$2,500 and the court shall award any amount it determines to be reasonable under the circumstances. Any attorney's fees awarded shall be taxed as part of the costs in the action and apportioned equitably as other costs. The amount of the reasonable attorney's fee awarded to the plaintiff shall be increased on January 1, 2027, and on January 1 of successive years, by the percentage change, if any, as of August of the previous year over the level as of August of the year preceding that year in the Consumer Price Index for All Urban Consumers, Midwest Region, or its successor index, as published by the Bureau of Labor Statistics of the United States Department of Labor, or its successor agency.

The Department of Revenue estimates no impact on General Fund revenues and no cost to it to implement the bill. There is no basis to disagree with this estimate.

The Supreme Court estimates minimal fiscal impact as a result of the bill. There is no basis to disagree with this estimate.

The Lancaster County Treasurer estimates IT costs, revenue losses due to a decrease in bidder fee revenue, and an indeterminate amount of revenue from the specified reasonable administrative fee as a result of the bill.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 679	AM:	AGENCY/POLT. SUB: Department of Revenue
REVIEWED BY: Ryan Walton	DATE: 2/21/2025	PHONE: (402) 471-4174
COMMENTS: The Department of Revenue's assessment of no fiscal impact from LB 679, appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 679 AM: AGENCY/POLT. SUB: Lancaster County Treasurer

REVIEWED BY: Ryan Walton DATE: 2/3/2025 PHONE: (402) 471-4174

COMMENTS: No basis to disagree with the Lancaster County Treasure's assessment of fiscal impact from LB 679.

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

2025

LB⁽¹⁾ 679

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 2/21/2025 Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

Minimal fiscal impact to determine the amount of reasonable attorney's fees to be awarded and provide judicial education. No additional resources required.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____