

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 1019 amends section 77-1311.09 to provide that the county assessor, in the performance of his or her official duties under this section regarding the inspection and review of property in relation to property valuations, shall not be liable to prosecution for trespass, except that the county assessor shall not enter an enclosed building without the express permission of the property owner or occupant.

The bill is operative three months after the adjournment of the Legislature.

The Department of Revenue (DOR) estimates no impact to General Fund revenues and no cost to it as a result of the bill. There is no basis to disagree with these estimates.

The Nebraska Association of County Officials (NACO) estimates ongoing costs to counties in the event this bill does not pass. NACO estimates a cost of \$150,000 per county (about \$14 million statewide) to acquire, maintain, and utilize digital imagery and associated review processes sufficient to inspect and review property in accordance with International Association of Assessing Officers standards and DOR regulations. NACO also estimates impacts of an indeterminant amount such as for increased appeals, additional staff time for data review, higher reliance on taxpayer-submitted information, or the slide of valuation accuracy that may occur when inspections are conducted without direct view of the property.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1019	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials
REVIEWED BY: Ashley Dempsey	DATE: 1/23/26	PHONE: (402) 326-2182
COMMENTS: No basis to dispute the Nebraska Association of County Officials' assessed fiscal impact as a result of LB 1019.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1019	AM:	AGENCY/POLT. SUB: Douglas County Assessor/Register of Deeds Office
REVIEWED BY: Ashley Dempsey	DATE: 1/23/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Douglas County Assessor/Register of Deeds Office's assessment of no fiscal impact from LB 1019.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1019	AM:	AGENCY/POLT. SUB: Lancaster County Assessor & Register of Deeds
REVIEWED BY: Ashley Dempsey	DATE: 1/15/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Lancaster County Assessor & Register of Deeds assessment of no fiscal impact from LB 1019.		

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

2026

LB⁽¹⁾ 1019

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Douglas County Assessor/Register of Deeds Office

Prepared by: ⁽³⁾ Michael J. Goodwillie

Date Prepared: 1/21/2026
⁽⁴⁾

Phone: ⁽⁵⁾ (402) 444-6703

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	0	0	0	0
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	0	0	0	0

Explanation of Estimate:

LB 1019 would provide immunity from criminal prosecution for trespass for county assessors and their staff. This is in response to an Attorney General’s opinion that, even though the assessor has a statutory duty to inspect real property, assessor staff that enters onto a property without permission could be prosecuted for trespass. The immunity provided in LB 1019 does not extend to entering an enclosed building without the express permission of the owner.

This bill is unlikely to affect us very much. Most of our work to update our information on properties is done from the sidewalk and with the use of technology that ties into aerial photos. There may be instances where our staff needs to enter a property—for example, something long and narrow where the back of the property is impossible to view from the street—but those would be not a significant number.

Our office does not see any added cost in relation to this bill.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
Benefits.....				
...				
Operating.....				
....				
Travel.....				

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

2026

LB⁽¹⁾ 1019

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County Assessor & Register of Deeds

Prepared by: ⁽³⁾ Dan Nolte Date Prepared: ⁽⁴⁾ 01/15/2025 Phone: ⁽⁵⁾ 402-441-7463

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</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:

This legislation would not have a fiscal impact on this office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2026

LB⁽¹⁾ 1019

FISCAL NOTE

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

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/20/2026 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</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:

Failure to pass LB1019 is expected to impose material and recurring fiscal impacts on counties (particularly rural and mid-sized jurisdictions).

A county assessor citing Pictometry-style oblique imagery at an estimated cost of \$250 per square mile for digital imagery acquisition. This type of imagery represents one of the primary substitutes for physical, on-site property inspections if such inspections are restricted or prohibited. While some Nebraska counties currently maintain limited oblique or aerial imagery coverage, most do not have imagery at the resolution, "refresh frequency", or analytical level required to meet professional appraisal standards on a countywide basis.

Based on quotes and typical county size (575 sq miles), the approximate ongoing cost would be \$150,000 per county per year to acquire, maintain, and utilize digital imagery and associated review processes sufficient to inspect and review properties in accordance with International Association of Assessing Officers (IAAO) standards and Nebraska Department of Revenue regulations under Title 350. These standards require assessors to perform systematic, uniform, and documented reviews of property characteristics to ensure accurate and uniform valuations. In other words, the fiscal impact for digital imagery would be approximately \$14 million statewide per year.

This estimated cost reflects only the baseline replacement for physical inspection activities. It does not include additional impacts like increased appeals, additional staff time for data review, higher reliance on taxpayer-submitted information, or the slide of valuation accuracy that may occur when inspections are conducted without direct view of the property. As a result, LB1019 would avoid material and recurring fiscal impacts on counties (particularly rural and mid-sized jurisdictions) in order to remain compliant with professionally accepted mass appraisal and statutory requirements.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

