

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 834 provides that when authorized by the county board, the county assessor may appoint one or more deputies for whose acts he or she will be responsible. The county assessor may not appoint the county treasurer, sheriff, clerk, or surveyor as deputy. In the absence or disability of the county assessor, the deputy shall perform the duties of the county assessor pertaining to the office, but when the county assessor is required to act in conjunction with or in place of another officer, the deputy shall not act in the place of the county assessor.

The bill changes population references of populations of at least \$150,000 to \$100,000 across multiple statutes.

The bill adds that the county board may for good cause request a certification examination from the Property Tax Administrator if the office of county assessor is vacant or the county has a pressing need for a deputy county assessor. The Property Tax Administrator may adopt and promulgate rules and regulations that specify the requirements to qualify for a pressing need.

The bill removes the amount of property tax credits not reimbursed by the state from the requirements of what is included in the county assessor's book regarding property tax assessments.

The bill changes the language regarding the county's tax statement to remove "political subdivision" and insert "county, city, and village" for the local governments which need to show an amount of property taxes due to fund any and all public safety services, county attorneys, and public defenders on the statement.

The bill changes requirements regarding delinquent taxes for mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased land.

The bill removes the requirement of the \$5 fee regarding the permit for mobile homes and requires an application for an annual permit.

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

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 834	AM:	AGENCY/POLT. SUB: Department of Revenue
REVIEWED BY: Ryan Yang	DATE: 1/16/2026	PHONE: (402) 471-4178
COMMENTS: Concur with the Department of Revenue assessment of no state fiscal impact from LB 834.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 834	AM:	AGENCY/POLT. SUB: Tax Equalization and Review Commission (TERC)
REVIEWED BY: Ryan Yang	DATE: 1/9/2025	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the TERC assessment of no fiscal impact from LB 834.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 834	AM:	AGENCY/POLT. SUB: Lancaster County Treasurer
REVIEWED BY: Ryan Yang	DATE: 1/16/2026	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Lancaster County assessment of negative fiscal impact from LB 834.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 834	AM:	AGENCY/POLT. SUB: Lancaster County, NE
REVIEWED BY: Ryan Yang	DATE: 1/16/2026	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Lancaster County assessment of minimal fiscal impact from LB 834.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 834	AM:	AGENCY/POLT. SUB: Lancaster County Clerk
REVIEWED BY: Ryan Yang	DATE: 1/13/2026	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Lancaster County Clerk assessment of no fiscal impact from LB 834.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 834	AM:	AGENCY/POLT. SUB: Lancaster County Assessor/Register of Deeds
REVIEWED BY: Ryan Yang	DATE: 1/13/2026	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Lancaster County Assessor assessment of no fiscal impact from LB 834.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 834	AM:	AGENCY/POLT. SUB: Douglas County Assessor/Register of Deeds
REVIEWED BY: Ryan Yang	DATE: 1/13/2026	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Douglas County Assessor assessment of no fiscal impact from LB 834.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 834	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)
REVIEWED BY: Ryan Yang	DATE: 1/14/2026	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the NACO assessment of minimal fiscal impact from LB 834.		

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

2026

LB⁽¹⁾ 834

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Douglas County Assessor/Register of Deeds Office

Prepared by: ⁽³⁾ Michael J. Goodwillie Date Prepared: ⁽⁴⁾ 1/13/2026 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 834 deals with county assessors and assessment offices. Among other things, it provides for a special assessor's certificate examination outside of the regularly scheduled times when the assessor's office is vacant or there is a pressing need for a deputy assessor. The common thread in the remainder of the statute is to put counties with 100,000 or more residents on the same footing as the "big three" that have more than 150,000 inhabitants. Now, for those counties, there will be a preliminary meeting requirement and the dates for things like the abstract filing will be the same as for the larger counties. Finally, the assessor will be required to provide a form for the mobile home park report to be filed in January.

We believe that the mobile home form piece of the bill would not impose additional administrative costs on this office. Most of the rest of the bill seems to deal with counties of more than 100,000 in population but fewer than 150,000, meaning it would not apply to 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.....				

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County, Nebraska

Prepared by: ⁽³⁾ Dennis Meyer

Date Prepared: ⁽⁴⁾ 1/14/2026

Phone: ⁽⁵⁾ 402-441-6869

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

LB834 is expected to have a minimal fiscal impact on Lancaster County.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

2026

FISCAL NOTE

Prepared by: (3) Dan Nolte Date Prepared: (4) 01/12/2026 Phone: (5) 402-441-7463

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

The proposed legislation would have limited or no fiscal impact on this office.

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

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County Clerk

Prepared by: ⁽³⁾ Matt Hansen

Date Prepared: ⁽⁴⁾ 1-13-2026

Phone: ⁽⁵⁾ 402-441-8721

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	0	0	0	0

Explanation of Estimate:

The primary impact of LB 834 on the County Clerk's office appears to be accepting additional filings for Deputy County Assessor appointments and revocations. This can be done with existing resources. No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

LB⁽¹⁾ 834

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County Treasurer

Prepared by: ⁽³⁾ Rachel Garver

Date Prepared: ⁽⁴⁾ Jan.15, 2026

Phone: ⁽⁵⁾ 402-441-7425

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0	-\$10.00	0	-\$10.00
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	0	-\$10.00	0	-\$10.00

Explanation of Estimate:

In the past two fiscal years, the Lancaster County Treasurer has received a total of \$20 (twenty) in fees for annual mobile home park permits. Most owner, lessee, or manager of mobile home park permits do not come in to get a permit.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 834

FISCAL NOTE

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

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/13/2026 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

LB834 makes several updates to statutes governing county assessors, assessment timelines, mobile home park permits, delinquent taxes, valuation processes and reporting requirements. The legislation is intended to create efficiencies and modernize procedures.

Sections 1 and 2 would specifically authorize county assessors to appoint deputy assessors so that statute is consistent with other elected officials who are authorized to appoint deputy positions. There is no fiscal impact.

More than half of the sections of statute that would be amended by the bill are population references changing from counties in excess of 150,000 to counties in excess of 100,000. This started when NACO asked to harmonize two inconsistent population references within section 77-1502, which is section 12 of the bill. In addition to harmonizing the populations references within this section, the change from 150,000 to 100,000 is made in a dozen other sections. (3, 5, 6, 7, 8, 9, 10, 11, 13, 14, 19, 22). No fiscal impact.

Section 4 would authorize a county board to request an assessor's exam at a time different from the regularly scheduled exams when the office of county assessor is vacant. There is no fiscal impact to counties.

Section 15 removes language that was inadvertently left in during a rewrite of the recreational trail easement tax credit bill that was adopted in 2025. An early version of LB647 set out a process for property tax credits and would have required the amount of credits not reimbursed by the state to be shown on the tax list. The adopted version of the bill changed the program to a permissive exemption process without tax credits or state reimbursement. The green copy's requirement to indicate the tax credits on the tax list was not removed when the bill was changed. Because the credit doesn't exist, every county will always show a zero in that column. Minimal fiscal decrease.

Section 16 would clarify language on tax statements that list the cost of public safety services provided by taxing entities. No fiscal impact.

Sections 17 and 18 would address mobile homes, cabin trailers, and manufactured homes considered real property for some aspects of taxation but are treated as personal property when taxes are delinquent. Nebraska's Constitution allows delinquent real estate taxes to be extinguished after 15 years. Section 77-1862 permits delinquent real estate taxes to be extinguished after 15 years, except for mobile homes, cabin trailers and manufactured homes. These sections would harmonize the treatment of these entities so that those taxes could be extinguished after 15 years in the same way as other real property. It's possible that counties could lose some property taxes if delinquent taxes on mobile homes are discharged. However, losses are likely to be offset by the savings to counties in not having to maintain the delinquencies on the tax rolls. By the time mobile home taxes are delinquent for 15 years, many have disappeared or are dilapidated to a point where there is no remaining value.

Sections 20 and 21 would eliminate a \$5 mobile home park permit fee that mobile home park owners, lessees, or managers must remit to the county treasurer for the annual park permit. Not all individuals do remit the permit, thus requiring county treasurers to track down the individuals and collect the fees. The permit would still be required but the non-payment of the fee would no longer be required to be carried on the books. The fiscal impact is minimal.

Using county budget data (FY 2024 & 2025) obtained from the Nebraska State Auditor, we build a database of trailer park license fee revenue for all available counties. However, not all counties reported a figure for this budget line item (321-01). For example, some counties do not have trailer parks. In other counties, this figure is recorded in other categories (e.g., miscellaneous), preventing us from identifying the revenue in these counties. Here are the counties we have data from:

Adams, Antelope, Boone, Box Butte, Buffalo, Burt, Butler, Cass, Chase, Cherry, Cheyenne, Clay, Colfax, Dakota, Dawes, Dawson, Deuel, Dodge, Fillmore, Frontier, Gage, Garden, Grant, Hall, Hamilton, Howard, Johnson, Kearney, Keith, Lincoln, Merrick, Morrill, Otoe, Phelps, Platte, Polk, Red Willow, Rock, Saline, Sarpy, Scotts Bluff, Seward, Sheridan, Sherman, Stanton, and Washington

The two-year average for annual trailer park license fee revenue for these counties is \$1,573.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

State Agency Estimate

State Agency Name: Department of Revenue				Date Due LFO:			
Approved by: James R. Kamm				Date Prepared: 01/15/2026			
				Phone: 471-5896			
		FY 2026-2027		FY 2027-2028		FY 2028-2029	
	<u>Expenditures</u>	<u>Revenue</u>		<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds		\$ 0			\$ 0		\$ 0
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0			\$ 0		\$ 0

LB 834 does the following:

- Amends Neb. Rev. Stat. § 23-3201 by adding a new provision providing county assessors may, with county board approval, appoint or remove deputy county assessors.
- Amends Neb. Rev. Stat. § 77-421 to add that county board can make additional requests to the Property Tax Administrator to issue a county assessor certification examination if the county has a “pressing need” for a deputy county assessor. The bill also grants the Property Tax Administrator permissive authority to adopt and promulgate rules and regulations defining “pressing need”.
- Reduces the population threshold of counties to one hundred thousand people and amends statutes regarding duties of the county assessor.
- Amends Neb. Rev. Stat. § 77-1613 by no longer requires the amount of property tax credits not reimbursed by the state to be included in the county assessor’s book describing the property tax assessments in the county.
- Amends Neb. Rev. Stat. § 77-1701 so that the county board’s statement of taxes due and notice of special assessments due must only indicate the applicable county, city, and village taxes due, rather than the applicable “political subdivision”.
- Amends Neb. Rev. Stat. § 77-1739 so that only personal property taxes delinquent for more than 10 years must be canceled once the principal is paid in full.
- Neb. Rev. Stat. § 77-1862 removes the exceptions for mobile homes, cabin trailers, manufactured homes, or similar property on tax and special assessments, together with interest, penalty, and costs levied on real property and taxed as improvements to leased land.

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>26-27 FTE</u>	<u>27-28 FTE</u>	<u>28-29 FTE</u>	<u>26-27 Expenditures</u>	<u>27-28 Expenditures</u>	<u>28-29 Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
Total.....							

- Amends Neb. Rev. Stat. § 77-2703 for counties with 100,000 inhabitants or more, the county treasurer must remit one dollar of their collection fee for the first 5,000 motor vehicles, semitrailers, and trailers registered after Jan 1, 2020, to the State Treasurer for credit to the Department of Revenue Enforcement Fund.
- Neb. Rev. Stat. § 77-3706 is amended to change that the county assessor is now required to provide the forms necessary for reporting mobile homes for assessment purposes. Also, a failure of an owner to complete the report no longer results in the forfeiture of the annual location permit for the mobile home pursuant to Neb. Rev. Stat. § 77-3707 which is amended to no longer require an annual five-dollar fee.

The operative date for LB 834 is three months after adjournment of the Legislature.

It is estimated that LB 834 will have no impact on General Fund revenues.

It is estimated that there will be minimal costs for the Department of Revenue to implement this bill.

State Agency OR Political Subdivision Name: ⁽²⁾ Tax Equalization & Review Commission

Prepared by: ⁽³⁾ Rob Hotz

Date Prepared: ⁽⁴⁾ January 8, 2026

Phone: ⁽⁵⁾ (402) 471-2842

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

No fiscal impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				