

**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 1154 amends section 13-3403 of the Property Growth Limitation Act to provide that the preliminary property tax request authority for each county, city, and village shall be the amount of property taxes requested and approved by each political subdivision and included on the budget document filed with the auditor in the prior fiscal year pursuant to subsection (2) of section 13-506, less the sum of exceptions utilized in the prior year pursuant to subdivisions (1), (2), (4), (5), (6), and (7) of section 13-3404. Under current law, subdivisions (1) to (7) all reduce the preliminary property tax request authority. This means subdivision (3) of section 13-3404, which is the amount of unused property tax request authority determined in accordance with section 13-3406, no longer reduces preliminary property tax request authority.

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

No fiscal impact to the state.

The changes under this bill allow for counties, cities, and villages to possibly have a higher preliminary property tax request authority to calculate overall property tax request authority compared to current law.

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

2026

LB<sup>(1)</sup> 1154

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Auditor of Public Accounts

Prepared by: <sup>(3)</sup> Craig Kubicek Date Prepared: <sup>(4)</sup> 1/23/2026 Phone: <sup>(5)</sup> 402-326-3063

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION				
	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$0		\$0	
CASH FUNDS	\$0		\$0	
FEDERAL FUNDS	\$0		\$0	
OTHER FUNDS	\$0		\$0	
TOTAL FUNDS	\$0		\$0	

Explanation of Estimate:

We would plan to cover under current staffing levels.

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.....				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: <b>1154</b>	AM:	AGENCY/POLT. SUB: <b>Department of Revenue</b>
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REVIEWED BY: Kimberly Burns	DATE: 02/03/2026	PHONE: (402) 471-4171
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COMMENTS: Concur with the Department of Revenue's estimate of no fiscal impact to the agency from LB 1154.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: <b>1154</b>	AM:	AGENCY/POLT. SUB: <b>Nebraska Auditor of Public Accounts</b>
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REVIEWED BY: Kimberly Burns	DATE: 01/27/2026	PHONE: (402) 471-4171
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COMMENTS: Concur with the Nebraska Auditor of Public Accounts' assessment of no new fiscal impact from LB 1154.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
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LB: <b>1154</b>	AM:	AGENCY/POLT. SUB: <b>Lancaster County, Nebraska</b>
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REVIEWED BY: Kimberly Burns	DATE: 01/30/2026	PHONE: (402) 471-4171
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COMMENTS: Disagree with Lancaster County's assessment of fiscal impact as a result of LB 1154, as the bill's provisions should loosen the property tax growth constraints.
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Please complete ALL (5) blanks in the first three lines.

**2026**

**LB<sup>(1)</sup> 1154**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

Lancaster County, Nebraska

Prepared by: <sup>(3)</sup> Dennis Meyer

Date Prepared: 1/26/2026

Phone: <sup>(5)</sup> 402-441-6869

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

**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				

**Explanation of Estimate:**

LB1154 would not result in an immediate reduction to Lancaster County's property tax authority. However, by modifying the calculation of property tax request authority to exclude prior-year exceptions from the base used to calculate allowable growth and inflationary increases, the bill would constrain future property tax growth capacity. Over time, this may limit the County's ability to fund ongoing services and capital needs within the property tax levy.

**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 Estimate

State Agency Name: Department of Revenue

Date Due LFO:

Approved by: James R. Kamm

Date Prepared: 02/02/2026

Phone: 471-5896

	<u>FY 2026-2027</u>		<u>FY 2027-2028</u>		<u>FY 2028-2029</u>	
	<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 1154 would reduce the preliminary property tax request authority for each political subdivision by all increase amounts authorized in Neb. Rev. Stat. § 13-3404, except for subsection (3), which is the amount of unused property tax request authority determined in accordance with section 13-3406.

Currently the amounts authorized in Neb. Rev. Stat. § 13-3404 subsection (1) to (7) all reduce the preliminary property tax request authority.

It is estimated that this bill will have no fiscal impact.

It is estimated that there will be no cost to the Department of Revenue to implement this bill.

## 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.....							
<b>Total.....</b>							