

PREPARED BY: Doug Gibbs
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 PHONE: 471-0051

LB 873

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2010-11		FY 2011-12	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 873 would amend Nebraska Revised Statutes Section 77-1716 to delete language requiring the county treasurer to notify by mail, between May 2 and before September 1, any person listed on the personal property tax roll and owners of mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements whose personal or real property tax is delinquent by failure to pay the taxes due, or the first installment of taxes due by May 1, of the amount of the delinquent tax.

As amended the county treasurer would only be required to provide, prior to January 1, notice to each person on the personal property tax roll and owners of mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased land of the taxes owed for that year.

There is no fiscal impact to State revenue or expenditures.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials has indicated that LB 873 would have no impact to counties.