

Updated for 2020 session and includes any adopted amendments

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2020-21</b>		<b>FY 2021-22</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$41,789		\$41,789	
CASH FUNDS		\$45,925		\$45,925
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$41,789</b>	<b>\$45,925</b>	<b>\$41,789</b>	<b>\$45,925</b>

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

LB 4 amends provisions of the Tax Equalization and Review Commission Act. The bill provides for mileage reimbursements for each of the three commissioners at the reimbursement rate established in section 81-1176 for actual round trip travel from the commissioner's residence to the state office building, hearing site, or other official commission business.

The bill also increases the current filing fee for appeals or petitions. The range of filing fees based on the taxable value of the property is as follows:

- \$40 if the taxable value is less than \$250,000;
- \$50 if the taxable value is at least \$250,000 but less than \$500,000;
- \$60 if the taxable value is at least \$500,000 but less than \$1,000,000;
- \$85 if the taxable value is at least \$1,000,000; or
- \$40 for any other appeal or petition.

LB 4 retains the provision that no filing fee is required for appeals by a county assessor, the Tax Commissioner, of the Property Tax Administrator acting in his or her official capacity or a county board of equalization acting in its official capacity.

**Revenue:**

The Tax Equalization and Review Commission estimates an increase in Cash Fund revenue of \$45,925 per fiscal year based on a three year average of appeals filed.

**Expenditures:**

The mileage reimbursement rate as of January 1, 2019, is \$0.58 per mile. The Tax Equalization and Review Commission estimates General Fund expenditures of \$41,789 per fiscal year.

There is no basis to disagree with these estimates.

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**2020**

**LB<sup>(1)</sup> 4**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Tax Equalization & Review Commission

Prepared by: <sup>(3)</sup> Rob Hotz Date Prepared: <sup>(4)</sup> 11/25/19 Phone: <sup>(5)</sup> (402) 471-7724

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>\$41,789</u>	<u></u>	<u>\$41,789</u>	<u></u>
CASH FUNDS	<u></u>	<u>\$45,925</u>	<u></u>	<u>\$45,925</u>
FEDERAL FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
OTHER FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
<b>TOTAL FUNDS</b>	<u><b>\$41,789</b></u>	<u><b>\$45,925</b></u>	<u><b>\$41,789</b></u>	<u><b>\$45,925</b></u>

Explanation of Estimate: Three Commissioners are appointed for six year terms and must domicile within each of the three respective congressional districts, per §77-5004(1). LB4 proposes reimbursing each commissioner for daily travel from each residence to the location of hearings, usually the State Office Building in Lincoln, using the State mileage reimbursement rate of \$0.545 per mile.

Appeal filing fees have been \$25 per parcel since 1996. LB4 proposes increasing filing fees when the valuation of the parcel exceeds \$250,000, on a graduated scale. The estimated increase in filing fees is based upon a three year average of appeals actually filed with the Commission.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21 EXPENDITURES</u>	<u>2021-22 EXPENDITURES</u>
	<u>20-21</u>	<u>21-22</u>		
Benefits.....	<u></u>	<u></u>	<u></u>	<u></u>
Operating.....	<u></u>	<u></u>	<u></u>	<u></u>
Travel.....	<u></u>	<u></u>	<u></u>	<u></u>
Capital outlay.....	<u></u>	<u></u>	<u></u>	<u></u>
Aid.....	<u></u>	<u></u>	<u></u>	<u></u>
Capital improvements.....	<u></u>	<u></u>	<u></u>	<u></u>
<b>TOTAL.....</b>	<u></u>	<u></u>	<u></u>	<u></u>