

Revised due to adoption of amendments on Select File

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

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

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.

As amended on Select File, the bill also outright repeals Neb. Rev. Stat. sec. 77-5015.01 and contains the emergency clause.

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, 2020, is \$0.575 per mile. The Tax Equalization and Review Commission estimates Cash Fund expenditures of \$41,789 per fiscal year. As amended on Select File, the expenditures pursuant to the bill must be made from the Tax Equalization and Review Commission Cash Fund.

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2020

LB⁽¹⁾ 4 (AM1981)

FISCAL NOTE

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

Prepared by: ⁽³⁾ Rob Hotz

Date Prepared: ⁽⁴⁾ 1/24/20

Phone: ⁽⁵⁾ (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				
CASH FUNDS	<u>\$41,789</u>	<u>\$45,925</u>	<u>\$41,789</u>	<u>\$45,925</u>
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>\$41,789</u>	<u>\$45,925</u>	<u>\$41,789</u>	<u>\$45,925</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 2020 mileage reimbursement rate of \$0.575 per mile.

Appeal filing fees have been \$25 per parcel since 1996. LB4 proposes increasing filing fees, on a graduated scale, when the valuation of the parcel exceeds \$250,000. The estimated increase in filing fees is based upon the most recent 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</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				