

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2021-22</b>		<b>FY 2022-23</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	See below		See below	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See below		See below	

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

LB 214 changes various definitions relating to the valuation of property. It establishes recreational land as a new category, where the land is used for diversion, entertainment, and relaxation. Furthermore, LB 214 clarifies the structure of the provisions and defines wasteland as land without any economic use.

LB 214 adds a definition for primarily used for agricultural or horticultural purposes. Adjacency to commonly owned or managed agricultural or horticultural land is to be considered by the county assessor when determining primary use of small or mixed parcels. Whether some or all of the parcel is platted and subdivided into separate lots or includes streets, sidewalks, curbs, gutters, sewer lines, water lines, or utility lines is not to be considered when determining primary use.

LB 214 becomes operative 3 months after adjournment.

The Department of Revenue estimates that LB 214 could increase the value of agricultural and horticultural land. This would be due to a reduction in the agricultural and horticultural land qualifying for special valuation. This would influence the calculation for state aid under TEEOSA, which would then impact General Fund expenditures. The Fiscal Office agrees with this assessment.

The Department of Revenue expects no cost to the Department as a result of LB 214. There is no basis to disagree with this estimate.

The Lancaster County Assessor expects no fiscal impact as a result of LB 214. There is no basis to disagree with this estimate.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 214	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Lee Will	DATE: 02/9/2021	PHONE: (402) 471-4175	
COMMENTS: Concur with the Department of Revenue's assessment of fiscal impact.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 214	AM:	AGENCY/POLT. SUB: Lancaster County Assessor	
REVIEWED BY: Lee Will	DATE: 01/19/2021	PHONE: (402) 471-4175	
COMMENTS: Concur with the Lancaster County Assessor's assessment of no fiscal impact.			



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

2021

LB<sup>(1)</sup> 214

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County Assessor/ROD

Prepared by: <sup>(3)</sup> Scott Gaines Date Prepared: <sup>(4)</sup> 1/15/21 Phone: <sup>(5)</sup> 402-441-6580

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<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:

No fiscal impact to the Lancaster County Assessor's Office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____