

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2014-15		FY 2015-16	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$ 0		\$ 736,000	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$ 0		\$ 736,000	

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

LB 850 amends Nebraska Revised Statutes Sections 77-3508 and 77-3513 dealing with the homestead exemption.

Section 77-3508 is amended to add a new category of eligible individuals for the homestead exemption. The bill provides that individuals who have a developmental disability as defined in Section 83-1205, would now be eligible for the exemption.

Section 83-1205 defines development disability to mean: (1) Intellectual disability; or (2) A severe, chronic disability other than an intellectual disability or mental illness which: (a) is attributable to a mental or physical impairment other than a mental or physical impairment caused solely by mental illness; (b) is manifested before the age of twenty-two years; (c) is likely to continue indefinitely; and (d) results in: (i) in the case of a person three years of age or older, a substantial limitation in three or more of the following areas of major life activity, as appropriate for the person’s age: (A) self-care; (B) Receptive and expressive language development and use; (C) learning; (D) mobility; (E) self-direction; (F) capacity for independent living; and (G) economic self-sufficiency.

The bill adds the requirement that a person applying for the homestead exemption under this new category supplies certification from the Department of Health and Human Services affirming their status as developmentally disabled.

The bill has an operative date of January 1, 2015.

The Department of Revenue estimates that LB 850 will increase expenditures from the General Fund as follows:

FY2014-15:	\$ 0
FY2015-16:	\$ 736,000
FY2016-17:	\$ 751,000

The Department estimates that the cost to implement LB 850 will be minimal.

There is no basis to disagree with the Department of Revenue’s estimate of expenditure or cost.

LB850 FISCAL NOTE
DAS ANALYST COMMENTS

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 850	AM:	AGENCY/POLT. SUB: Department of Revenue
REVIEWED BY: Lyn Heaton	DATE: 2/5/2014	PHONE: 402.471.4181
COMMENTS: No basis do disagree with the Department of Revenue's analysis.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 850	AM:	AGENCY/POLT. SUB: Health and Human Services
REVIEWED BY: Lyn Heaton	DATE: 2/3/2014	PHONE: 402.471.4181
COMMENTS: Concur. No fiscal impact to the Department of Health and Human Services.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 850	AM:	AGENCY/POLT. SUB: NACO
REVIEWED BY: Lyn Heaton	DATE: 2/3/2014	PHONE: 402.471.4181
COMMENTS: Concur. Only minimal administrative cost to counties to implement LB 850. Further, the bill is not expected to have a net revenue impact on counties as this additional eligibility category is added into the existing homestead exemption program that requires reimbursement by the State of the amount of property tax revenue lost.		

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) Steve Shively

Date Prepared:(4) 1-15-1421

Phone: (5) 471-0676

	<u>FY 2014-2015</u>		<u>FY 2015-2016</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no fiscal impact to the Department of Health and Human Services.

MAJOR OBJECTS OF EXPENDITURE

PERSONAL SERVICES:	NUMBER OF POSITIONS		2014-2015	2015-2016
	POSITION TITLE	14-15	15-16	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
TOTAL.....			\$0	\$0

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

2014

LB⁽¹⁾ 850

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel

Date Prepared: ⁽⁴⁾ 1/13/2014

Phone: ⁽⁵⁾ 402.434.5660,
ext 225

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2014-15</u>		<u>FY 2015-16</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:

LB 850 would provide a homestead exemption for individuals with a developmental disability. There would be no fiscal impact to counties other than processing of such applications.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2014-15 EXPENDITURES</u>	<u>2015-16 EXPENDITURES</u>
	<u>14-15</u>	<u>15-16</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____