

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) | | | | |
|---|-------------------|---------|-------------------|---------|
| | FY 2018-19 | | FY 2019-20 | |
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | | | | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | | | | |

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

LB 1097 amends Nebraska Revised Statutes Section 77-1837, regarding real estate that has been sold at a tax sale.

The bill adds new language to the statute to allow the purchaser or their assignee to apply to the county treasurer for a tax deed upon meeting certain requirements.

There is no fiscal impact to the state as a result of the provisions of LB 1097.

The Department of Revenue indicates no cost to implement the provisions of LB 1097.

We agree with the Department of Revenue's estimate of cost.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials estimates that the fiscal impact to counties to be minimal.

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
|--|-----------------|--|--|
| LB: 1097 | AM: | AGENCY/POLT. SUB: Revenue | |
| REVIEWED BY: Lyn Heaton | DATE: 2/20/2018 | PHONE: (402) 471-4181 | |
| COMMENTS: Concur. No fiscal impact on the Department of Revenue. | | | |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
|--|-----------------|--|--|
| LB: 1097 | AM: | AGENCY/POLT. SUB: NE Assoc. of County Officials (NACO) | |
| REVIEWED BY: Lyn Heaton | DATE: 2/20/2018 | PHONE: (402) 471-4181 | |
| COMMENTS: Concur. Minimal fiscal impact on counties. | | | |

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

2018

LB⁽¹⁾ 1097

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/22/2018 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | <u>FY 2018-19</u> | | <u>FY 2019-20</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:

The fiscal impact to counties is expected to be minimal.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2018-19</u> | <u>2019-20</u> |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
| | <u>18-19</u> | <u>19-20</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Benefits..... | _____ | _____ | _____ | _____ |
| Operating..... | _____ | _____ | _____ | _____ |
| Travel..... | _____ | _____ | _____ | _____ |
| Capital outlay..... | _____ | _____ | _____ | _____ |
| Aid..... | _____ | _____ | _____ | _____ |
| Capital improvements..... | _____ | _____ | _____ | _____ |
| TOTAL..... | _____ | _____ | _____ | _____ |