

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2019-20</b>		<b>FY 2020-21</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 250 amends provisions related to agricultural and horticultural land qualifying for special valuation. In counties with a population of 100,000 or more, the land must be outside the corporate boundaries of any sanitary and improvement district, city, or village, unless subject to a conservation or preservation easement, as provided. In counties with a population of less than 100,000, the land must be located outside the corporate boundaries of any sanitary and improvement district. Land is disqualified from receiving special valuation if it fails to meet the requirements as amended.

The bill is effective January 1, 2020.

LB 250 maintains the current qualification requirements in counties with a population of 100,000 or more, but affects counties with a population of less than 100,000 by eliminating the requirement that the land is outside the boundaries of a city or village to qualify for special valuation. It is not possible to estimate the overall impact this change will have on the number of parcels receiving special valuation or on property tax revenues for political subdivisions in those counties.

The Department of Revenue estimates no impact to the General Fund and no cost to implement the bill.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 250	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Lee Will	DATE: 1/28/2019	PHONE: (402) 471-4175	
COMMENTS: Concur with the Department of Revenue's assessment of no fiscal impact.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 250	AM:	AGENCY/POLT. SUB: NACO	
REVIEWED BY: Lee Will	DATE: 1/18/2019	PHONE: (402) 471-4175	
COMMENTS: No basis to disagree with NACO's assessment of fiscal impact.			



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

**2019**

**LB<sup>(1)</sup> 250**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 1/15/2019 Phone: <sup>(5)</sup> (402) 434.5660

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

	<u>FY 2019-20</u>		<u>FY 2020-21</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

Explanation of Estimate:

LB 250 provisions would be applicable in counties with a population of 100,000 inhabitants or under as it relates to agricultural and horticultural land located outside the boundaries of any sanitary and improvement district. The special valuation would eliminate requirements that such land be incorporated within the boundaries of any sanitary and improvement district, city or village.

The fiscal impact is unknown.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>