

**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				
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 63 amends deadlines related to the filing of tax exemption status on real or property or tangible personal property. LB 63 amends Sections 77-202.01 and 77-202.09 such that any county assessors that receive such applications will need to submit their recommendations to the county board of equalization on or before March 1 instead of February 1.

The Department of Revenue estimates no fiscal impact to the General Fund or to the Department as a result of LB 63. There is no basis to disagree with this estimate.

There is no estimated fiscal impact to political subdivisions due to the changes made by LB 63. County assessors would need to inform their staff of the changes, but no additional staffing is needed, according to the Lancaster and Douglas County Assessors.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 63	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Jacob Leaver	DATE: 02/05/2021	PHONE: (402) 471-4173	
COMMENTS: No basis to disagree with the Department of Revenue's estimate of no fiscal impact as a result of LB 63.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 63	AM:	AGENCY/POLT. SUB: Douglas County Assessor/Register of Deeds	
REVIEWED BY: Jacob Leaver	DATE: 1/13/2021	PHONE: (402) 471-4173	
COMMENTS: No basis to dispute with the Douglas County Assessor/Register of Deeds' estimate of no fiscal impact to the agency as a result of LB 63.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 63	AM:	AGENCY/POLT. SUB: Lancaster County Assessor/ROD	
REVIEWED BY: Jacob Leaver	DATE: 1/11/2021	PHONE: (402) 471-4173	
COMMENTS: No basis to dispute Lancaster County Assessor's estimate of no fiscal impact to the county as a result from LB 63.			

# LB 63

# Fiscal Note 2021

## State Agency Estimate

State Agency Name: Department of Revenue  
 Date Due LFO:  
 Approved by: Tony Fulton  
 Date Prepared: 2/5/2021  
 Phone: 471-5896

	<b>FY 2021-2022</b>		<b>FY 2022-2023</b>		<b>FY 2023-2024</b>	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
<b>Total Funds</b>		<b>\$ 0</b>		<b>\$ 0</b>		<b>\$ 0</b>

LB 63 amends Neb. Rev. Stat. §§ 77-202.01 and 77-202.09 to change the deadline by which a county assessor must make a recommendation to the county board of equalization regarding whether a property, for which a property tax exemption application has been received, is taxable or exempt from February 1 to March 1.

The operative date for this bill is three months after adjournment.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement this bill.

## Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
<b>Total</b>							

Benefits.....

Operating Costs.....

Travel.....

Capital Outlay.....

Capital Improvements.....

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

**2021**

**LB<sup>(1)</sup> 63**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: (2) Douglas County Assessor/Register of Deeds

Prepared by: <sup>(3)</sup> Michael Goodwillie, Compliance Officer, Douglas County Assessor/Register of Deeds Office  
 Date Prepared: <sup>(4)</sup> 1/12/2021  
 Phone: <sup>(5)</sup> (402) 444-6703

**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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
FEDERAL FUNDS	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
OTHER FUNDS	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Explanation of Estimate: LB 63 extends a deadline for county assessors. Currently, they have to make recommendations on applications for property tax exemptions to their county boards of equalization by February 1. The bill would extend that date to March 1. Compliance would be done by existing staff and the bill imposes no staffing burden. There is no fiscal impact on our office from this bill.

**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.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Operating.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Travel.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Capital outlay.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Aid.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Capital improvements.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL.....</b>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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

**2021**

**LB<sup>(1)</sup> 63**

**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> 1/8/21 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 Lancaster County.

**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.....	_____	_____	_____	_____