

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2023-24</b>		<b>FY 2024-25</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 529 seeks to make the following changes to the Property Tax Request Act:

- The bill would exclude the amount to be levied for the payment of principal or interest on bonds issued or authorized to be issued by a school district from the definition of property tax request.
- The bill would add that at least one elected official from each participating political subdivision would be required to attend the joint public hearing required for each political subdivision within a county that seeks to increase its property tax request by more than the allowable growth percentage.
- The bill would change the required date range for the joint public hearings so that they would be held on or after September 14 and prior to September 24 and before any of the participating political subdivisions file their adopted budget statement pursuant to section 13-508.
- The bill would make changes so that posting notice of the hearing on the home page of the relevant county's website would only apply if the county has a population of more than 10,000 inhabitants and would eliminate the requirement to publish notice of the hearing in a legal newspaper in or of general circulation in the relevant county.
- The bill would add that each political subdivision that participates in the joint public hearing would need to now electronically send the information for the postcard and notice posted on the county's website. The county assessor would now be sent this information by September 4 and the county clerk would also notify the county assessor of the date, time, and location of the joint public hearing no later than September 4.
- The bill would add information that the county clerk, or his or her designee, needs to put into the report regarding the joint public hearing.

The Department of Revenue (DOR) estimates that this bill would have no impact to General Fund revenues and that there will be no costs to the DOR to implement the bill. There is no basis to disagree with these estimates.

The fiscal impact to political subdivisions from this bill is expected to be minimal.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 529	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Jacob Leaver	DATE: 3/7/2023	PHONE: (402) 471-4173	
COMMENTS: The Department of Revenue's estimate of no fiscal impact to the agency as a result of LB 529 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 529	AM:	AGENCY/POLT. SUB: Educational Service Unit Coordinating Council	
REVIEWED BY:	Jacob Leaver	DATE: 1/19/2023	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Educational Service Unit Coordinating Council's estimate of no fiscal impact to the agency as a result of LB 529.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 529	AM:	AGENCY/POLT. SUB: Douglas County Assessor	
REVIEWED BY:	Jacob Leaver	DATE: 1/27/2023	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Douglas County Assessor's estimate of no fiscal impact as a result of LB 529.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 529	AM:	AGENCY/POLT. SUB: Lancaster County Assessor	
REVIEWED BY:	Jacob Leaver	DATE: 1/19/2023	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Lancaster County Assessor's estimate of no fiscal impact to the county as a result of LB 529.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 529	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY:	Jacob Leaver	DATE: 1/24/2023	PHONE: (402) 471-4173
COMMENTS: No basis to dispute the Nebraska County Association of County Officials' estimated minimal fiscal impact as a result of LB 529.			



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

2023

LB<sup>(1)</sup> 529

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Educational Service Unit Coordinating Council (ESUCC)

Prepared by: <sup>(3)</sup> Kraig J. Lofquist Date Prepared: <sup>(4)</sup> 01/24/2023 Phone: <sup>(5)</sup> 402.953.8456

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2023-24		FY 2024-25	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

No known fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2023-24	2024-25
	23-24	24-25	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

**2023**

**LB<sup>(1)</sup> 529**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Michael Goodwillie Date Prepared: <sup>(4)</sup> 1/27/2023 Phone: <sup>(5)</sup> (402) 444-6703

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

	<u>FY 2023-24</u>		<u>FY 2024-25</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 529 would tweak LB 644, passed several years ago, requiring political subdivisions who have a tax request larger than 2% plus “real growth, to participate in a public hearing explaining their tax request. That hearing currently has to be held between September 17 and September 29. Property owners need to be notified of the time and place of the public hearing by a postcard, sent out at least 7 days before the hearing. The postcard must list each political subdivision participating, the previous and new year’s property value, and, for each political subdivision, last year’s property tax for that property and the proposed property tax for the property. The bill does not change the basic structure of LB 644. LB 529 changes the time in which the hearing is to be held to between September 14 and September 24 and requires an elected official from each political subdivision to attend the hearing. It eliminates school bonds from consideration in determining whether the school district has exceeded the 2% plus growth threshold for participation.

LB 644 imposed an unfunded mandate on counties and political subdivisions. In Douglas County the paper, printing, and postage for the notification postcards cost \$90,633.66 to print and mail in excess of 200,000 postcards. (Those costs are fronted by the County and then to be reimbursed by the participating political subdivisions for their portion.) Although no one kept track of specific hours spent on the task, there were significant hours spent on LB 644 by assessor staff, DotComm (the entity that programmed the generation of the postcard), and county administrative staff. The salaries for all involved are “sunk costs” but the time outlay was significant. None of that will change under LB 529.

Our office will be able to accommodate LB 529 with existing staff. The costs imposed will be on the county and other political subdivisions. LB 529 has no fiscal impact on this office but costs will be imposed on the county and other political subdivisions.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>

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

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

**2023**

**LB<sup>(1)</sup> 529**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Dan Nolte Date Prepared: <sup>(4)</sup> January 19, 2023 Phone: <sup>(5)</sup> 402-441-8777

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

	<u>FY 2023-24</u>		<u>FY 2024-25</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:**

Impact of this legislation on the Assessor/Register of Deeds Office appears to be minimal

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2023**

**LB<sup>(1)</sup> 529**

**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> 1/24/2023 Phone: <sup>(5)</sup> 402.434.5660

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

	<u>FY 2023-24</u>		<u>FY 2024-25</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 529 would modify provisions within the Property Tax Request Act.

The fiscal impact would be minimal.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____