

PREPARED BY: Doug Gibbs  
 DATE PREPARED: February 24, 2009  
 PHONE: 471-0051

**LB 213**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES * |              |          |              |          |
|--|--------------|----------|--------------|----------|
|  | FY 2009-10   |          | FY 2010-11   |          |
|  | EXPENDITURES | REVENUE  | EXPENDITURES | REVENUE  |
| GENERAL FUNDS                                |              |          |              |          |
| CASH FUNDS                                   |              | \$40,000 |              | \$40,000 |
| FEDERAL FUNDS                                |              |          |              |          |
| OTHER FUNDS                                  |              |          |              |          |
| TOTAL FUNDS                                  |              | \$40,000 |              | \$40,000 |

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 213 would amend the Tax Equalization and Review Commission Act.

The bill would increase the filing fee for appeals before the Commission from \$25 to \$50; insert new language providing that applications for a rehearing be made within 30 days after the date of an order except if that order dismissed an appeal or petition for failure to appear; updates language regarding omitted property and its assessed value; requires notice of equalization hearings to include language stating that petitions brought by a county to adjust value of a class or subclass of property will be heard between July 26 and August 10; and authorizes intervention by a person who has an interest in an appeal or petition before the Commission.

The Tax Equalization and Review Commission data indicates there were 1,665 appeals in 2008 and 1,885 in 2007. The historical data demonstrated a steady increase of appeals up to peak levels in 2007 and now suggests a leveling off of the number of appeals filed with the Commission. Based on past data, the number of appeals that may be filed in the future is approximately 1,600 each year of the biennium. Based on the current filing fee of \$25 per appeal, the approximate revenue generated by the current fee would be \$40,000 each fiscal year. Based on those assumptions, increasing the fee to \$50 per appeal would result in an additional \$40,000 in revenue per fiscal year.

DEPARTMENT OF ADMINISTRATIVE SERVICES

|  |            |      |         |       |          |
|--|------------|------|---------|-------|----------|
| REVIEWED BY  | Lyn Heaton | DATE | 2/25/09 | PHONE | 471-2526 |
| COMMENTS   |            |      |         |       |          |
| TAX EQUALIZATION AND REVIEW COMMISSION: If the annual number of appeals is estimated to equal 1,800, then the annual revenue would equal about \$45,000. |            |      |         |       |          |