PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs February 22, 2017 402-471-0051

LB 288

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2017-18	FY 2018-19				
	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 288 amends Nebraska Revised Statutes Sections 77-1832, 77-1833, and 77-1837.01 regarding notice of tax deed.

77-1832 is amended to allow for delivery by certified mail or designated delivery and by certified mail to every encumbrancer of the property and the title-holder if that person is not the owner-occupant.

LB 288 contains the emergency clause.

There is no fiscal impact to the General Fund as a result of the provisions of LB 288.

The Department of Revenue indicates no cost to implement LB 288.

We agree with the Department of Revenue's estimate of fiscal impact.

ADMINISTRATIVE SERVICE STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 288	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue			
REVIEWED	BY: Claire Oglesby	DATE: 2/22/17	PHONE: (402) 471-4174		
COMMENTS: No basis to disagree with Nebraska Department of Revenue's fiscal note.					

LB 288 Fiscal Note 2017

State Agency Estimate						
State Agency Name: Department	of Revenue				Date Due LFA:	2/22/2017
Approved by: Tony Fulton		Date Prepared:	2/15/2017		Phone: 471-5896	
	FY 2017	-2018	FY 2018	8-201 <u>9</u>	FY 20:	19-2020
	Expenditures	Revenue	Expenditures	Revenue	<u>Expenditures</u>	Revenue
General Funds	\$0		\$0		\$0	
Cash Funds					<u> </u>	
Federal Funds					<u> </u>	
Other Funds					<u> </u>	
Total Funds	\$0		\$0		\$0	

LB 288 would amend Neb. Rev. Stat. §§ 77-1832, 77-1833, and 77-1837.01 to provide for delivery of the tax deed notice by certified mail or designated delivery service. It also requires service by certified mail upon every encumbrancer of the property and the title-holder if the title-holder is not an owner-occupant.

This bill will have no impact on General Fund expenditures.

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

The bill has the E-clause.

Major Objects of Expenditure							
Class Code	Classification Title	17-18 <u>FTE</u>	18-19 <u>FTE</u>	19-20 <u>FTE</u>	17-18 Expenditures	18-19 Expenditures	19-20 Expenditures
	Operating Costs						
	Travel						
Capital Outlay							
Aid							
Capital Improvements.							
Total							

LB ⁽¹⁾ 288			FISCAL NOTE			
State Agency OR Political Subdivision Name: (2)	Nebraska Association of County Officials (NACO)					
Prepared by: (3) Elaine Menzel	Date Prepared: (4)	1/17/2017 Phone: (5	402.434.5660			
ESTIMATE PROV	IDED BY STATE AGENO	CY OR POLITICAL SUBDIVIS	ION			
<u>F</u> <u>EXPENDITURE</u>	Y 2017-18 ES REVENUE	FY 201 EXPENDITURES	REVENUE			
GENERAL FUNDS		<u> </u>				
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS		<u></u>				
TOTAL FUNDS						
Explanation of Estimate:						
The fiscal impact is unknown.	OWN BY MAJOR OBJECT	'S OF EXPENDITURE				
Personal Services:		-				
POSITION TITLE	NUMBER OF POSITIONS 17-18 18-19	S 2017-18 <u>EXPENDITURES</u> ———————————————————————————————————	2018-19 EXPENDITURES			
Benefits			P			
Operating						
Travel						
Capital outlay						
Aid						
Capital improvements						
TOTAL						