Doug Gibbs February 10, 2012 402-471-0051 **LB 897** 

Revision: 00

## **FISCAL NOTE**

LEGISLATIVE FISCAL ANALYST ESTIMATE

	ESTIMATE OF FIS	SCAL IMPACT – STA	ATE AGENCIES *	
	FY 201	2-13	FY 20	)13-14
_	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

LB 897 amends Nebraska Revised Statutes Section 77-1615, dealing with revenue and taxation, to provide that the property tax list is to be completed by county assessors in all counties. At this time, counties with a population over 200,000 must have their tax list completed by the county clerk.

There is no fiscal impact to the state as a result of LB 897.

The Department of Revenue indicates the cost to implement LB 897 to be minimal.

We agree with the Department's estimate of cost.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY Lyn Heaton DATE 2/14/12 PHONE 471-2526
COMMENTS

DEPARTMENT OF REVENUE: Concur. No fiscal impact on the Department of Revenue.

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

JAN 18 2012 Fiscal Note

2012

State Agency Estimate							
State Agency Name: Department of Revenue			Tike	01/17/2012			
Approved by: Douglas Ewald		Date Prepared:	01/13/2012		Phone: 471-5700		
	FY 2012-2013		FY 2013-2014		FY 2014-2015		
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds			_				
Cash Funds							
Federal Funds							
Other Funds	//						
Total Funds							
•							

LB 897 amends Neb. Rev. Stat. § 77-1615 to provide for the tax list to be completed by county assessors in all counties. Currently, those counties with populations greater than 200,000 must have the tax list completed by the county clerk.

There will be minimal costs for the Department to implement the bill.

Major Objects of Expenditure							
Class Code	Classification Title	12-13 <u>FTE</u>	13-14 FTE	14-15 <u>FTE</u>	12-13 Expenditures	13-14 Expenditures	14-15 Expenditures
enefits							
ravei		• • • • • • • • • • • • • • • • • • • •					
id							
pital Improvements							