PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs January 15, 2010 471-0051

LB 823

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2010-11		FY 2011-12	
_	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

^{*}Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 823 would allow for the appointment of the county assessor by the county board. The bill contains the emergency clause; however, Section 7 of the bill which amends Section 77-1340 does not become operative until July 1, 2013.

There is no fiscal impact to the State associated with this bill.

IMPACT TO POLITICAL SUBDIVISIONS:

There is nominal fiscal impact to counties associated with this bill.

DEPARTMENT OF ADMINISTRATIVE SERVICES

COMMENTS

DEPARTMENT OF REVENUE: Concur. No fiscal impact.

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS: No basis upon which to disagree. NEBRASKA ASSOCIATION OF COUNTY OFFICIALS: No basis upon which to disagree.