

PREPARED BY: Doug Gibbs  
 DATE PREPARED: February 16, 2010  
 PHONE: 471-0051

**LB 1107**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2010-11</b>		<b>FY 2011-12</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 1107 amends several sections of Nebraska statute regarding liens on real estate to provide that the special assessment perpetual lien is junior to any lien of general, county, city, village, or school tax. The bill also provides that no sale to enforce those liens shall extinguish the perpetual lien of such special assessments if the proceeds from the sale have not satisfied the special assessment lien, provided that the lien was filed at least seventy-two hours prior to the sale.

LB 1107 appears to have no fiscal impact to the General Fund.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	2/17/10	PHONE	471-2526
COMMENTS					
NEBRASKA ASSOCIATION OF COUNTY OFFICIALS: No basis upon which to disagree.					