

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2013-14		FY 2014-15	
	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 574 amends numerous sections of statute to standardize the term “special assessment” to describe assessments, taxes, fees, and other amounts levied against property to pay for improvements associated with individual property. The various political subdivisions addressed include natural resource districts, sanitary drainage districts, sanitary and improvement districts, special improvement districts, counties, all cities, and villages.

The Department of Revenue estimates no fiscal impact to the General Fund and no cost to the state to implement.

We agree with the Department of Revenue’s estimate of fiscal impact and cost.

IMPACT TO POLITICAL SUBDIVISIONS:

Impact to political subdivisions should be minimal.

