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# LB 592

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	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.

When sanitary and improvement districts, road improvement districts, or fire protection districts are annexed by a city or village, and there are disputes regarding the annexation, the district court may be called upon to make rulings resolving the disputes. LB 592 provides that the district court shall not allocate to the annexing city or village any of the then existing bonded indebtedness of the district, and all annexed district property shall remain subject to the bond levy of the district the same as if such property had not been annexed. This will prevent any of the indebtedness from transferring to existing residents of the annexing city that are not located in the annexed district. In this situation, the bond levy would remain the same and would be not lowered as it would have been if assessed against the expanded tax base of the city.