

PREPARED BY: Doug Gibbs
 DATE PREPARED: February 15, 2012
 PHONE: 402-471-0051

LB 1106

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *

	FY 2012-13		FY 2013-14	
	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 1106 amends Nebraska Revised Statute Section 77-1374 to require that an application be filed with the county assessor at the time of change of ownership for improvements on leased public lands.

There appears to be no fiscal impact to the state as a result of LB 1106.

The Department of Revenue indicates minimal cost to implement LB 1106.

We agree with the Department's estimate of cost.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates that the fiscal impact of LB 1106 is undetermined until it is known what impact the bill has on assessment practices.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	2/22/12	PHONE 471-2526
COMMENTS			
DEPT. OF REVENUE – Concur. No state fiscal impact.			
NACO – No basis upon which to disagree.			

RECEIVED

JAN 24 2012

201

Please complete ALL (5) blanks in the first three lines.

LB⁽¹⁾ 1106 FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Association of County Officials (NACO)

Prepared by: Elaine Menzel ⁽³⁾

Date Prepared: 1/23/2012 ⁽⁴⁾

Phone: 402.434.5660, ext. 225 ⁽⁵⁾

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2012-2013		FY 2013-2014	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Return by date specified or 72 hours prior to public hearing, whichever is earlier.
Explanation of Estimate:

LB 1106 is undetermined until it is known what impact the bill has on assessment practices.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2012-2013	2013-2014
	12-13	13-14	EXPENDITURES	EXPENDITURES
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____