PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs March 19, 2013 402-471-0051

**LB 62** 

Revision: 00

## **FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE** 

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 201	13-14	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 62 amends a number of sections of statute to authorize a property tax levy for rural and suburban fire districts of up to ten and one-half cents per \$100 of taxable value. The levy authority would be excluded from the county levy authority and a district could exceed the maximum levy lid for a period of one year with a majority vote of the district's residents.

There is no fiscal impact to the state as a result of LB 62.

The Department of Revenue indicates no cost to implement the provisions of LB 62.

## **IMPACT TO POLITICAL SUBDIVISIONS:**

The Nebraska Association of County Officials indicates that LB 62 could give some counties additional room to levy; however, budget limits would still be applicable to those counties. The taxable value for fire districts in 2011 was \$87,143,914,514 and the taxes levied for that same period were \$37,312,994.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES							
LB: <b>LB <mark>62</mark></b>	AM:	AGENCY/PC	DLIT. SUB: Nebra	ska Departr	ment of Revenue (016)		
REVIEWED BY: Joe Wilcox		DATE: March 20 <sup>th</sup> , 2013			PHONE: (402) 471-4178		
COMMENTS: No basis to dispute Nebraska Department of Revenue estimate of No Fiscal Impact for the agency or to State General Fund Revenue as a result of LB 62.							

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES							
LB: <b>LB 62</b>	AM:	AGENCY/PC	DLIT. SUB: <b>Nebraska Assoc</b>	ciation of County Officials			
REVIEWED BY: Joe	Wilcox		DATE: January 15 <sup>th</sup> , 2013	PHONE: (402) 471-4178			
COMMENTS: No basis to dispute NACO analysis for counties							

		State Agency	Estimate			
State Agency Name: Department o	f Revenue				Date Due LFA:	3/18/2013
Approved by: Douglas Ewald		Date Prepared:	3/12/2013		Phone: 471-5896	
	FY 2013	3-2014	FY 201	<u>4-2015</u>	FY 20	15-2016
	<b>Expenditures</b>	Revenue	<b>Expenditures</b>	Revenue	Expenditures	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0
						-

LB 62 authorizes a property tax levy for rural and suburban fire protection districts up to 10.5 cents per \$100 taxable valuation. The levy authority would be excluded from the county levy authority. A rural and suburban fire protection district may exceed the maximum levy lid for a period of one year if approved by election or a majority vote of district residents.

It is estimated that this bill will have no impact on the General Fund.

It is estimated that there will be no costs to the Department to implement this bill.

Major Objects of Expenditure							
Class Code	Classification Title	13-14 <u>FTE</u>	14-15 <u>FTE</u>	15-16 <u>FTE</u>	13-14 Expenditures	14-15 Expenditures	15-16 Expenditures
+							
Benefits							
Operating Costs							
Travel							
Capital Outlay							
Aid							
Capital Improvements							

TOTAL.....

LB <sup>(1)</sup> 62	FISCAL NOTE									
State Agency OR P	olitical Subdivision Name: (	Nebraska Assoc	Nebraska Association of County Officials							
Prepared by: (3)	Elaine Menzel	Date Prepared: (4)	1/14/2013	Phone: (5)	402.434.5660, ext. 225					
	ESTIMATE PRO	VIDED BY STATE AGENO	CY OR POLITICAL	L SUBDIVISIO	<u>N</u>					
	<u>EXPENDITUR</u>	FY 2013-14 ES REVENUE	EXPENDIT	-15 DEVENUE						
GENERAL FUNI		<u>REVENUE</u>	<u>EAI ENDI</u>	IURES	<u>REVENUE</u>					
CASH FUNDS		<u> </u>								
FEDERAL FUNI		<u> </u>								
OTHER FUNDS										
TOTAL FUNDS		<del></del>	<u>-</u>							
Return by date spec Explanation of Es		ublic hearing, whichever is ear	<u>lier.</u>							
budget limits wo \$87,143,914,51	ould still be applicable 4 and the taxes levied	This legislation may give to counties. The taxable for that same period we taxes levied for that period	value for fire dis re \$37,312,994.T	tricts in 2011 he taxable va	was					
	MA	AJOR OBJECTS OF EXPEN	NDITURE							
Personal Services	):	AND COURT OF POCKETON	0							
POSIT	ION TITLE	NUMBER OF POSITION  13-14	S 2013- <u>EXPENDI</u>		2014-15 EXPENDITURES					
Panafita			_							
			-							
Aid										
Capital improven	nents									