

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2013-14</b>		<b>FY 2014-15</b>	
	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 29 amends two sections of state statute dealing with tax lists and outright repeals another section.

Section 77-1615 is repealed. This section requires the county assessor to maintain a controlling account of tax collections.

Section 77-1616 is amended to clarify that the tax list shall be completed by the county assessor.

Section 77-1710 is amended to require the county treasurer to maintain a record of the total tax assessed and monthly tax collections. This change was necessary because of the repeal of 77-1615.

There is no fiscal impact to the state as a result of LB 29

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates any fiscal impact to counties would be minimal.

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 29	AM:	AGENCY/POLT. SUB: Dept. of Revenue	
REVIEWED BY: Lyn Heaton		DATE: 1/22/2013	PHONE: <a href="tel:402.471.4181">402.471.4181</a>
COMMENTS: Concur. No fiscal impact to the Dept. of Revenue.			

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 29	AM:	AGENCY/POLT. SUB: NACO	
REVIEWED BY: Lyn Heaton		DATE: 1/17/2013	PHONE: <a href="tel:402.471.4181">402.471.4181</a>
COMMENTS: Concur. No fiscal impact.			



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

**2013**

**LB<sup>(1)</sup> 29 FISCAL NOTE**

State Agency OR Political Subdivision Name: (2) Nebraska Association of County Officials

Prepared by: (3) Elaine Menzel Date Prepared: (4) 1/14/2013 Phone: (5) 402.434.5660, ext. 225

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

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

Section 1 of LB 29 is a clarification of an existing duty of a county official. Fiscal impact, if any, would be minimal.

**MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14</u>	<u>2014-15</u>
	<u>13-14</u>	<u>14-15</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____