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**LB 26**

Revision: 01

Updated for the 2010 Session; includes any amendments adopted to date.

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2010-11</b>		<b>FY 2011-12</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 26 would change provisions relating to special assessment liens, and establishes the parity of such liens with liens for general taxes imposed by the state, county, municipality or school district.

There appears to be no fiscal impact on state revenues or expenditures associated with this bill.

**IMPACT ON POLITICAL SUBDIVISIONS:**

While the fiscal impact is undetermined at this time the likelihood exists that in the future there may be some financial benefit.