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**LB 1064**

Revision: 00

**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.

LB1064 would enact the Limited Purpose Sanitary and Improvement District Act. It would provide that when a municipality proposes to annex a sanitary and improvement district (SID), the annexing municipality may authorize the SID to form a limited purpose SID to maintain, preserve and enhance (1) real property owned, leased, or otherwise controlled by the SID other than property the annexing municipality wants to acquire for public park purposes and (2) nondedicated streets and roadways. Prior to the effective date of a related annexation, the bill provides a mechanism for identification of functions to be performed or expenses to be incurred in part by the annexing municipality and in part by the limited purpose SID subsequent to the annexation. Limited purpose SIDs would be granted authority to levy property taxes to accommodate such functions or expenses for those purposes as identified in the bill. Impacts associated with annexation of SIDs and formation of limited purpose SIDs as provided by LB1064 would be dependent upon unpredictable municipal annexation proposals; the nature of SIDs proposed to be annexed; and the extent of SID property, nondedicated streets and roadways that annexing municipalities would propose to be the responsibility of limited purpose SIDs.