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 DATE PREPARED: January 24, 2011
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LB 309

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2011-12		FY 2012-13	
	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 309 deals with special assessments. The bill provides that whenever a tract of land against which a special assessment has been levied is divided or subdivided by platting, replatting or other form of division creating separate lots or tracts, the governing body may apportion the unpaid portion of the special assessment among the lots and parcels in the tract resulting from the division.

The bill requires a public hearing, notice of such hearing, criteria for reapportionment of the special assessment, notice to owners, a requirement that the original assessment can not be reduced due to the reapportionment, and a right of appeal.

There is no fiscal impact to the state as a result of LB 309.