

PREPARED BY: Doug Gibbs  
 DATE PREPARED: February 15, 2011  
 PHONE: 471-0051

**LB 519**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2011-12</b>		<b>FY 2012-13</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 519 amends several sections of Nebraska statute regarding liens on real estate to provide that the special assessment perpetual lien (paving, sewer, and water, etc.) has parity to any lien of general, county, city, village, or school tax and that no sale to enforce those liens shall extinguish the perpetual lien of such special assessments.

LB 519 has no fiscal impact to the state.