Doug Gibbs February 15, 2012 402-471-0051

**LB 798** 

Revision: 00

## FISCAL NOTE

**LEGISLATIVE FISCAL ANALYST ESTIMATE** 

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *							
	FY 2012-13		FY 2013-14				
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE			
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							

LB 798 amends numerous sections of statute to clarify that certain assessments levied by natural resource districts, sanitary drainage districts, sanitary and improvement districts, counties, cities, or villages are treated as special assessments.

There is no fiscal impact to the state as a result of LB 798.

## **IMPACT TO POLITICAL SUBDIVISIONS:**

The Nebraska Association of County Officials indicates no fiscal impact as a result of LB 798.

There is no basis to disagree with NACO's estimate of fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	2/21/12	PHONE 471-2526				
COMMENTS							
NACO - Concur. No fiscal impact.							

<sup>\*</sup>Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

JAN 10 2012

## LB<sup>(1)</sup> 798 FISCAL NOTE

State Agency OR F	Political Subdivision Name: (2)	Nebraska Association de County Officials (NACO)				
Prepared by: (3) Elaine Menzel		Date Prepared: <sup>(4)</sup>	1/10/2012	Phone: (5)	402.434.5660, ext 225	
	ESTIMATE PROVI	DED BY STATE AGEN	NCY OR POLITICA	AL SUBDIVIS	ION	
		FY 2012-2013		FY 2013-2014		
	<b>EXPENDITURES</b>	<u>REVENUE</u>	<u>REVENUE</u> <u>EXPENDITUI</u>		<u>REVENUE</u>	
GENERAL FUNI	DS					
CASH FUNDS	H					
FEDERAL FUNI	OS				•	
OTHER FUNDS						
TOTAL FUNDS				<u>_</u>		
Return by date species Explanation of Es		c hearing, whichever is ea	rlier.			
	MAJ(	OR OBJECTS OF EXPI	ENDITURE			
Personal Services						
POSITI		MBER OF POSITIONS 12-13 13-14	S 2012-20 EXPENDIT		2013-2014 EXPENDITURES	
Benefits						
Operating				<del></del>		
Travel						
Capital outlay						
Aid						
Capital improvem	nents					
TOTAL						