PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs January 20, 2017 402-471-0051

LB 317

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 2017-18		FY 2018-19				
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE			
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 317 amends Nebraska Revised Statutes Section 17-703 regarding special assessments by cities of the second class and villages.

Section 17-703 is amended to add language that allows the governing board of a second class city or village to reassess a special assessment that has been found invalid and uncollectable, voided by a court, paid under protest and recovered by suit, etc...

The process proposed for second class cities and villages by LB 317 is almost identical to the process now in place for cities of the first class (Section 16-708).

There is no fiscal impact to the state as a result of LB 317.

LB 317 Fiscal Note 2017

		State Agency	Estimate				
State Agency Name: Department	of Revenue				Date Due LFA:	1/20/2017	
Approved by: Tony Fulton		Date Prepared:	1/19/2017		Phone: 471-5896		
	FY 2017	FY 2017-2018		FY 2018-2019		FY 2019-2020	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds		\$ 0		\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0		\$ 0		\$ 0	

LB 317 amends Neb. Rev. Stat § 17-703 relating to special assessments. It addresses what may happen if a special assessment in any city or village is found to be invalid and uncollectable due to any defect, irregularity, or invalidity in the proceedings used to levy the special assessment. Should that happen, the mayor and city council (or chairperson and board of trustees) may re-levy or re-assess the special assessment without regard to whether or not the defects had been cured.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement this bill.

Major Objects of Expenditure							
Class Code	Classification Title	17-18 <u>FTE</u>	18-19 <u>FTE</u>	19-20 <u>FTE</u>	17-18 Expenditures	18-19 Expenditures	19-20 Expenditures
Benefits							
Operating Costs							
Travel							
Aid							
Capital Improvements							