Doug Gibbs January 24, 2011 471-0051 **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								

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.

^{*}Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

JAN 94 2011

LB 309

Fiscal Note 2011

	State ingenty	Estimate		<u> </u>	
Revenue				Date Due LFA:	1/24/2011
	Date Prepared:	1/18/2011		Phone: 471-5700	
FY 2011-2012		FY 2012-2013		FY 2013-2014	
Expenditures	Revenue	Expenditures	Revenue	<u>Expenditures</u>	Revenue
	<u> </u>	-			
	FY 2011	Date Prepared: FY 2011-2012	Date Prepared: 1/18/2011 FY 2011-2012 FY 2011	Date Prepared: 1/18/2011 FY 2011-2012 FY 2012-2013	Date Prepared: 1/18/2011 Phone: 471-5700 FY 2011-2012 FY 2012-2013 FY 20

LB 309 provides a method to apportion infrastructure costs (sewer, water and pavement) on property that will be subdivided into individual lots. The apportioned special assessments could be based upon square footage or the front footage of the individual lots.

LB 309 does not pertain to the Property Tax Division of the Department.

This bill has no impact on state revenue and there are no administration costs for the Department.

Major Objects of Expenditure									
Class Code	Classification Title	11-12 <u>FTE</u>	12-13 FTE	13-14 FTE	11-12 Expenditures	12-13 Expenditures	13-14 Expenditure		
Carried 1									
Capital Outlay									
Capital Improvements									