

PH

PREPARED BY: Phil Hovis
DATE PREPARED: February 01, 2011
PHONE: 471-0057

LB 556

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.

LB556 would change the statutory designation of the boundary between Hamilton and Merrick Counties. The Hamilton and Merrick County assessors indicate that the more precise boundary identified in LB556 is likely to facilitate greater accuracy in assessment of accretion land that presently may not be assessed or may be incorrectly assessed. Neither the Hamilton County nor the Merrick County Assessor identifies a precise estimate of the impact of the bill in terms of assessed property valuation. While the related impact would apparently not be insignificant, the impact relative to total property valuation of the respective counties apparently would not be substantial. Both counties estimate the proposed boundary change to represent a positive fiscal impact (e.g. increase in property assessed). Neither county identifies increases in expenditures to be incurred in implementation of the boundary change in the event LB556 were to be enacted.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	David Spatz	1/27/11	PHONE 471-4179
COMMENTS			
BD. OF EDUCATIONAL LANDS AND FUNDS – Concur. No fiscal impact.			
MERRICK COUNTY – No basis to agree or disagree with analysis.			

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Please complete ALL (5) blanks in the first three lines.

LB ⁽¹⁾ 556 FISCAL NOTE

LEGISLATIVE FISCAL

State Agency OR Political Subdivision Name: ⁽²⁾ Board of Educational Lands and Funds (#32)

Prepared by: ⁽³⁾ Cindy S.H. Kehling Date Prepared: ⁽⁴⁾ 1/25/2011 Phone: ⁽⁵⁾ 471-2014

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2011-2012		FY 2012-2013	
	NET INCOME	ASSETS	NET INCOME	ASSETS
SCHOOL TRUST	No Fiscal Impact to Income		No Fiscal Impact to Income	
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There would be no fiscal impact on School Trust Lands affected by this boundary change.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2011-2012	2012-2013
	11-12	12-13	EXPENDITURES	EXPENDITURES
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital Outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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LEGISLATIVE FISCAL

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LB⁽¹⁾ 556 FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Hamilton County

Prepared by: ⁽³⁾ Patricia E Sandberg Date Prepared: ⁽⁴⁾ 01-31-2011 Phone: ⁽⁵⁾ 402-694-2757
Co Assessor

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2011-2012		FY 2012-2013	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>small</u>	<u>? positive</u>

< \$500

est. #5000 in value +

Return by date specified or 72 hours prior to public hearing, whichever is earlier.
 Explanation of Estimate:

Patricia E Sandberg



MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2011-2012 EXPENDITURES	2012-2013 EXPENDITURES
	11-12	12-13		
benefits	_____	_____	_____	_____
operating	_____	_____	_____	_____
travel	_____	_____	_____	_____
capital outlay	_____	_____	_____	_____
depreciation	_____	_____	_____	_____
capital improvements	_____	_____	_____	_____
TOTAL	_____	_____	_____	_____

01/31/2011

Attachment to LB 556 Fiscal Note:

Explanation of Estimate:

If passed LB 556 would have some fiscal impact on the Assessor's Office for Hamilton County. However, it is hard to put a number to that impact, even though I think it would be a rather small amount. I believe Hamilton County would gain quite a few acres, and Merrick County will gain even more. It will benefit both counties in lands that have previously not been assessed or incorrectly assessed. Both County Boards have agreed to share expenses in this re-established County line along the Platte River.

I don't believe additional staff will be needed to implement the "new acre count". With the assistance of GIS Workshop using the GPS points set by the County Surveyor, we will get a more accurate acre count for the Property Owners along the County line and Platte River. It is our hopes to implement this project successfully for 2012.

If this bill is not passed, the time and monies spent thus far will have been spent in vain.

/s/ Patricia E Sandberg, Hamilton County Assessor

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JAN 27 2011

LEGISLATIVE FISCAL

Please complete ALL (5) blanks in the first three lines.

LB⁽¹⁾ 556 FISCAL NOTE

State Agency OR Political Subdivision Name: (2) Merrick County

Prepared by: (3) Jan Placke Date Prepared: (4) 1-26-11 Phone: (5) 308-946-2443
Assessor

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2011-2012		FY 2012-2013	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____?
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____?
TOTAL FUNDS	<u>0</u>	<u>0</u>	_____	<u>?</u>

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

If passed this bill would have a positive impact for Merrick County. This increased revenue would come from the increase in the number of accretion acres being assessed. Presently a great number of accretion acres are not being assessed in either Merrick or Hamilton counties. It is believed that greater number of acres would be on the Merrick County side of the line. At the present time I do not have an estimate as to the number of acres that would be added to the tax rolls but is estimated to be in the hundreds. Currently accretion is being assessed at \$500 per acre.

The impact of not passing the bill would be greater, in that both counties have expended a considerable amount of time and monies in surveying along the proposed county lines. Both County Boards have agreed to the proposed county line.

Other than some present staff's time I do not anticipate any expenditures as a result of LB556. If passed the proposed county line would be activated for fiscal year 2012-2013

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2011-2012 EXPENDITURES	2012-2013 EXPENDITURES
	11-12	12-13		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits	_____	_____	_____	_____
Operating	_____	_____	_____	_____
Travel	_____	_____	_____	_____
Capital outlay	_____	_____	_____	_____
Aid	_____	_____	_____	_____
Capital improvements	_____	_____	_____	_____
TOTAL	_____	_____	<u>0</u>	<u>0</u>