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PREPARED BY: Doug Gibbs
DATE PREPARED: February 10, 2012
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LB 897

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				

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

LB 897 amends Nebraska Revised Statutes Section 77-1615, dealing with revenue and taxation, to provide that the property tax list is to be completed by county assessors in all counties. At this time, counties with a population over 200,000 must have their tax list completed by the county clerk.

There is no fiscal impact to the state as a result of LB 897.

The Department of Revenue indicates the cost to implement LB 897 to be minimal.

We agree with the Department's estimate of cost.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	2/14/12	PHONE	471-2526
COMMENTS					
DEPARTMENT OF REVENUE: Concur. No fiscal impact on the Department of Revenue.					

