

msd

PREPARED BY: Doug Gibbs
DATE PREPARED: February 03, 2012
PHONE: 402-471-0051

LB 1101

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 1101 amends Nebraska Revised Statutes Section 77-1340, dealing with the county assessment function, to provide that an appointed county assessor shall continue to perform the county assessor's duties until an assessor is elected. Current statute specifies that the appointed assessor serves until an assessor is elected "at the next election."

The bill also outright repeals Section 77-1340 effective July 1, 2013. Section 77-1340 primarily deals with the assumption of the county assessment function by the Property Tax Administrator, such procedures necessary to carry out that function, and the resumption of the assessment functions by those counties. With the passage of LB 121 (2009), counties whose assessment functions were being carried out by the Property Tax Administrator were required to reassume the assessment function no later than July 1, 2013, therefore this section becomes obsolete after that date.

LB 1101 contains the emergency clause.

There appears to be no fiscal impact to the state as a result of LB 1101.

IMPACT TO POLITICAL SUBDIVISIONS:

There appears to be no impact to counties as a result of LB 1101.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	David J. Spatz	DATE	1/26/12	PHONE	471-4179
-------------	----------------	------	---------	-------	----------

COMMENTS

NEBRASKA ASSOCIATION OF COUNTY OFFICIALS (NACO): No basis to agree or disagree with political subdivision's analysis and estimate of no fiscal impact.

RECEIVED

JAN 24 2012

201

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

LB⁽¹⁾ 1101 FISCAL NOTE

State Agency OR Political Subdivision Name: (2) Nebraska Association of County Officials (NACO)

Prepared by: (3) Elaine Menzel Date Prepared: (4) 1/23/2012 Phone: (5) 402.434.5660, ext. 225

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

Table with 4 columns: EXPENDITURES, REVENUE for FY 2012-2013 and FY 2013-2014. Rows include GENERAL FUNDS, CASH FUNDS, FEDERAL FUNDS, OTHER FUNDS, and TOTAL FUNDS.

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

LB 1101 is expected to have no fiscal impact with respect to the changes made to elections of county assessors.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

Table with 5 columns: POSITION TITLE, NUMBER OF POSITIONS (12-13, 13-14), 2012-2013 EXPENDITURES, 2013-2014 EXPENDITURES. Rows include Benefits, Operating, Travel, Capital outlay, Aid, Capital improvements, and TOTAL.