Doug Gibbs February 15, 2012 402-471-0051

**LB 1106** 

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								

LB 1106 amends Nebraska Revised Statute Section 77-1374 to require that an application be filed with the county assessor at the time of change of ownership for improvements on leased public lands.

There appears to be no fiscal impact to the state as a result of LB 1106.

The Department of Revenue indicates minimal cost to implement LB 1106.

We agree with the Department's estimate of cost.

## IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates that the fiscal impact of LB 1106 is undetermined until it is known what impact the bill has on assessment practices.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	2/22/12	PHONE 471-2526
COMMENTS			
DEPT. OF REVENUE - Concur. No sta	ate fiscal impact.		
NACO - No basis upon which to disagre	ee.		

<sup>\*</sup>Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

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Fiscal Note 2012

		State Agency	Estimate	2012		
State Agency Name: Department o	f Revenue		YSU.	470	Date Due LFA:	01/26/2012
Approved by: Douglas Ewald		Date Prepared:	01/23/2012	-2014 CA/	Phone: 471-5700	
FY 2012		-2013	FY 2013-2014		FY 2014-2015	
	Expenditures	Revenue	<b>Expenditures</b>	Revenue	<u>Expenditures</u>	<u>Revenue</u>
General Funds			1_			
Cash Funds						
Federal Funds						
Other Funds						
Total Funds						
					-	

LB 1106 amends section 77-1374 to require that an application be filed with the county assessor at the time a change of ownership for improvements on leased public lands occurs. This will ensure that any valuation change notice will go to the current owner of the property.

It is estimated that there will be minimal costs for the Department to implement this bill.

	Maio	or Objects of I	vnendit	ure	· .= • - <u> </u>		
Class Code	Classification Title	12-13 FTE	13-14 FTE	14-15 FTE	12-13 Expenditures	13-14 Expenditures	14-15 Expenditures
					-		
Benefits					l		
Operating Costs							
Travel							
Capital Outlay							
A 1.1							
Capital Improvements							

## RECEIVED

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

	106 FISCAL NOTE						
State Agency OR Political Subdivision Name: <sup>(2)</sup>	Nebraska Association of County Officials (NACO)						
	Date Prepared: 4)	1/23/2012	Phone: 402.434.5 (5) ext. 225		660,		
ESTIMATE PRO	OVIDED BY ST.	ATE AGENCY	OR POLITIC	CAL SUBDIV	ISION		
<u>F'</u> EXPENDITUR	Y 2012-2013 RES RE	VENUE	<u>EXPENDI</u>	<u>FY 2013</u> TURES	<u>-2014</u> <u>REVENUE</u>		
GENERAL FUNDS		<u> </u>					
CASH FUNDS							
FEDERAL FUNDS			*				
OTHER FUNDS							
	_		<del></del>				
TOTAL FUNDS		-			<del></del>		
Return by date specified or 72 hours prior to r Explanation of Estimate:	oublic hearing, wh	<u>ichever is earlie</u>	<u>.</u>				
LB 1106 is undetermined until it is kno	own what impa	ct the bill has	on assessm	ent practice	S.		
	AJOR OBJECT	C OF EVDENI	AITH IDE				
Personal Services:	IAJOR OBJECT	S OF EAFENI	DITURE				
POSITION TITLE	NUMBER OF F 12-13	POSITIONS 13-14	2012-2 EXPENDI		2013-2014 EXPENDITURES		
Benefits							
Operating							
Travel							
Capital outlay							
Aid							
Capital improvements							