

PREPARED BY: Doug Gibbs
 DATE PREPARED: March 19, 2013
 PHONE: 402-471-0051

LB 62

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2013-14		FY 2014-15	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 62 amends a number of sections of statute to authorize a property tax levy for rural and suburban fire districts of up to ten and one-half cents per \$100 of taxable value. The levy authority would be excluded from the county levy authority and a district could exceed the maximum levy lid for a period of one year with a majority vote of the district's residents.

There is no fiscal impact to the state as a result of LB 62.

The Department of Revenue indicates no cost to implement the provisions of LB 62.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates that LB 62 could give some counties additional room to levy; however, budget limits would still be applicable to those counties. The taxable value for fire districts in 2011 was \$87,143,914,514 and the taxes levied for that same period were \$37,312,994.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: LB 62	AM:	AGENCY/POLIT. SUB: Nebraska Department of Revenue (016)	
REVIEWED BY: Joe Wilcox		DATE: March 20 th , 2013	PHONE: (402) 471-4178
COMMENTS: No basis to dispute Nebraska Department of Revenue estimate of No Fiscal Impact for the agency or to State General Fund Revenue as a result of LB 62.			

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: LB 62	AM:	AGENCY/POLIT. SUB: Nebraska Association of County Officials	
REVIEWED BY: Joe Wilcox		DATE: January 15 th , 2013	PHONE: (402) 471-4178
COMMENTS: No basis to dispute NACO analysis for counties			

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

2013

LB⁽¹⁾ 62 FISCAL NOTE

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

Prepared by: (3) Elaine Menzel Date Prepared: (4) 1/14/2013 Phone: (5) 402.434.5660, ext. 225

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
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:

LB 62 would shift the levy authority of counties to rural and suburban fire protection districts and provide those entities have their own levy authority. This legislation may give some counties additional room to levy; however, budget limits would still be applicable to counties. The taxable value for fire districts in 2011 was \$87,143,914,514 and the taxes levied for that same period were \$37,312,994. The taxable value for counties in 2011 was \$160,728,246,466 and the taxes levied for that period were \$513,300,120.56.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14</u>	<u>2014-15</u>
	<u>13-14</u>	<u>14-15</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____