

PREPARED BY: Tom Bergquist
 DATE PREPARED: February 21, 2008
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LB 1098

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2008-09		FY 2009-10	
	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.

LB1098 removes rural and suburban fire protection districts from within the 15 cent county allocated levy limit and provides a separate 10.5 cent limit. This provision could increase property taxes by \$67.5 million if all the additional 10.5 cent levy authority is utilized. Currently, fire districts levy \$29.3 million of property taxes at an average levy of approximately 4.5 cents. This \$29.3 million could be reallocated by counties if the fire districts have their own levy authority and fire districts could levy an additional \$38.2 million, the difference between the \$67.5 million maximum and the \$29.3 million currently levied.

Furthermore, section 3 amends Section 35-514.02 relating to emergency medical service or fire protection service. Current law provides that any fire protection district providing services under this section may levy a tax for such purpose which levy shall be in addition any other tax for such fire protection district and shall be subject to section 77-3443 which is the 15 cent county allocated levy limit. Section 3 removes this reference and provides that such levy shall be in addition to restrictions on the levy of taxes provided by statute. It appears that this language would exempt from any levy limit costs associated with emergency medical services or other services per 35-514.02. No data is currently available to estimate the additional levy authority authorized.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	2/21/08	PHONE	471-2526
COMMENTS					
LANCASTER COUNTY – No estimate provided.					