

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

LR No.: 2494-01  
Bill No.: HB 795  
Subject: Counties: Board of Equalization Members  
Type: Original  
Date: January 20, 2004

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON STATE FUNDS</b>			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
<b>Total Estimated Net Effect on <u>All</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 4 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FISCAL ANALYSIS**

**ASSUMPTION**

Officials of the **State Tax Commission** assume no fiscal impact to the Commission.

Officials of the **Kansas City Manager's Office** assume no fiscal impact.

Officials of the **Franklin County Commission** assume there would be some costs associated with finding acceptable board members. Officials estimate that if they were to appoint two qualified members the cost to the county would be approximately \$6,300 annually.

Officials of the **Jasper County Commission** assume no fiscal impact.

**Oversight** assumes there would be no costs from this proposal. County Commissions are not required to appoint two additional citizen members to the Board of Equalization. The decision to appoint two citizen members and the decision to compensate the members, and the amount of compensation is not required by this proposal. Oversight assumes this proposal places requirements or qualifications on the citizen members should the County Commission decide to appoint two citizen members. Oversight assumes no local fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<u>FISCAL IMPACT - Local Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This bill prohibits any municipal official, member of a school board, or an employee of a school district from serving on any County Board of Equalization. The bill also requires anyone serving on a County Board of Equalization to have some level of experience as a real estate broker, real estate appraiser, home builder, property developer, lending officer, or investor in real estate.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

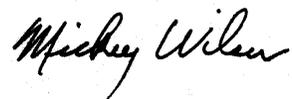
SOURCES OF INFORMATION

State Tax Commission  
Kansas City Manager  
Jasper County Commission  
Franklin County Commission

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NOT RESPONDING

The County Commissions of : Boone, Callaway, Jefferson, Cass, Greene, Clay, Marion, Butler,  
and the County Executives of St. Charles, St. Louis and Jackson Counties.



Mickey Wilson, CPA  
Director  
January 20, 2004