

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

LR No.: 1084-02  
Bill No.: HB 284  
Subject: Counties: Collectors  
Type: Original  
Date: February 2, 2005

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**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
<b>Total Estimated Net Effect on <u>Other</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.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
<b>Local Government</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>

### FISCAL ANALYSIS

#### ASSUMPTION

Officials of the **Missouri State Tax Commission** assume no fiscal impact to their office. Officials assume this proposal will affect some counties financially, however, officials could not estimate fiscal impact.

Officials of **Jasper County, Jefferson County, and Boone County** assume no fiscal impact.

**Oversight** assume this proposal will affect counties of the first classification with a charter form of government, and counties with a township form of government. Oversight called two Township County Collectors to get fiscal impact information.

Officials of **Texas County** stated that each township in their county has a collector of revenue. All billing of taxes is done by hand. Officials assume that there would be administrative impact and some additional printing cost due to the change in the tax bill to include delinquent taxes.

ASSUMPTION (continued)

Officials of **Nodaway County** stated that their Collector in each township have computer generated billing. Officials assume there would be programming costs and printing costs. Officials assume there would be some administrative impact due to accounting and billing.

**Oversight** will show fiscal impact as Unknown to local governments for programming, printing and administrative impact.

<u>FISCAL IMPACT - State Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>
<u>FISCAL IMPACT - Local Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008

**CERTAIN COUNTIES**

<u><b>Cost</b></u> to Certain Counties additional billing, programming, printing*	<u><b>(Unknown)</b></u>	<u><b>(Unknown)</b></u>	<u><b>(Unknown)</b></u>
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**\*Oversight assumes initial cost of programming would only in first year of change. Cost on a statewide basis is indeterminable.**

FISCAL IMPACT - Small Business

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

DESCRIPTION

This bill requires all counties to mail property tax statements and receipts to taxpayers.

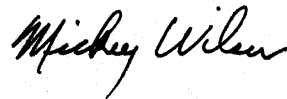
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue - State Tax Commission  
Jasper County  
Jefferson County  
Boone County  
Nodaway County  
Texas County

NOT RESPONDING

**St. Louis County**  
**Jackson County**  
**St. Charles County**



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Director  
February 2, 2005