

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3065-01
Bill No.: HB 1111
Subject: County Boards: Equalization, Property Taxes
Type: Original
Date: February 6, 2006

FISCAL SUMMARY

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

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

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
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

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

Officials of the **Cass County Clerk's Office** assume no fiscal impact.

Officials of the **Greene County Clerk's Office** assume no fiscal impact.

Officials of the **Jasper County Clerk's Office** assume no fiscal impact.

Officials of the **Nodaway County Treasurer's Office** assume no fiscal impact.

Officials of **Jefferson County** and **St. Louis County** assume no fiscal impact.

Oversight assumes this proposal would remove the County Assessor as a member of the Board of Equalization, and would require the County Commission to appoint two additional members that would be citizens of the county. **Oversight** assumes this proposal does not require compensation for the two additional members, therefore, **Oversight** assumes no fiscal impact.

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

FISCAL IMPACT - Small Business

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

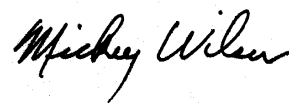
DESCRIPTION

This bill removes the County Assessor from a County Board of Equalization and requires the County Commission to appoint two additional members to the board. Currently, County Commissioners may appoint two additional members.

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

Missouri State Tax Commission
Jasper County Clerk
Cass County Clerk
Greene County Clerk
Nodaway County Treasurer
St. Louis County - Director of Administration
Jefferson County - Director of Administration



Mickey Wilson, CPA

L.R. No. 3065-01
Bill No. HB 1111
Page 4 of 4
February 6, 2006

Director
February 6, 2006