

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3261-01
Bill No.: HB 1030
Subject: Counties: Tax Statements
Type: Original
Date: January 23, 2006

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
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 2007	FY 2008	FY 2009
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Local Government	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)

FISCAL ANALYSIS

ASSUMPTION

Officials of **Greene County, Platte County, Jefferson County, Nodaway County, Jasper County, Boone County, and Cass County** assume no fiscal impact.

Officials of **Clay County- Office of Collector** assume this proposal would require the Collector to send every homeowner a bill, which would have considerable cost to the county. Officials stated that much of their collections are sent and received electronically. Officials stated they currently do not send homeowners a bill that escrow their taxes and insurance. Homeowners pay that bill monthly. Officials assume they would have additional cost of postage, printing tax related forms, programming cost etc. which would have an estimated annual cost of \$200,000.

Oversight will show fiscal impact as \$0 to Unknown to Counties.

Oversight sent St. Louis County, Jackson County, Callaway County, Johnson County, Marion County, St. Charles County, Warren County and others a request for a response, however, they have yet to respond. **Oversight** assumes no state fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
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**COUNTY GENERAL REVENUE
FUND**

<u>Cost</u> to Certain County Collectors of Revenue	<u>\$0 to</u> <u>(Unknown)</u>	<u>\$0 to</u> <u>(Unknown)</u>	<u>\$0 to</u> <u>(Unknown)</u>
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ESTIMATED NET EFFECT TO COUNTY GENERAL REVENUE FUND	<u>\$0 to</u> <u>(Unknown)</u>	<u>\$0 to</u> <u>(Unknown)</u>	<u>\$0 to</u> <u>(Unknown)</u>
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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

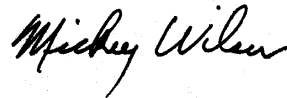
Greene County- Budget Officer
 Platte County- Collector of Revenue
 Jefferson County- Director of Administration
 Nodaway County- Treasurer
 Jasper County

SOURCES OF INFORMATION (continued)

Boone County- Collector of Revenue
Cass County- Commission, Clerk, and Collector of Revenue
Clay County- Collector of Revenue

NOT RESPONDING

Oversight sent St. Louis County, Jackson County, Callaway County, Johnson County, Marion County, St. Charles County, Warren County and others a request for a response, however, they have yet to respond.



Mickey Wilson, CPA
Director
January 23, 2006