

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5019-02
Bill No.: HB 1832
Subject: County Collector: Manufactured Housing, Taxes, Assessor
Type: Original
Date: March 14, 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
Blind Pension Trust	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
Total Estimated Net Effect on <u>Other</u> State Funds	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 6 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 or (Unknown)	\$0 to Unknown or (Unknown)	\$0 to Unknown or (Unknown)

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Department of Economic Development - Public Service Commission** assume no fiscal impact.

Officials of the **Missouri State Tax Commission** assume there would be no fiscal impact on the commission. Officials assume there would be some administrative impact on County Collectors. Officials could not estimate fiscal impact.

Officials of **Nodaway County** assume to comply with this proposal a programming change would be necessary and there would be costs associated with providing forms, permits, and filing. Officials stated that this proposal stated that the bill requires that the permit be issued at no cost. Officials assume annual unknown costs.

Officials of the Office of the **Boone County Collector** assume they would need to create a new data file, bill type, collection/distribution process, receipt and permit plus new accounting process for prepayments until tax file for appropriate year was created at which time the prepayment amount would be created to the tax file. Officials assume any penalty of \$250 collected would go to the County General Revenue Fund. Officials estimate programming costs of \$4800 and annual ongoing administrative costs of \$300, and there would be an unknown cost for permits and supplies.

ASSUMPTION (continued)

Officials of the **Office of Hickory County Collector** estimates annual costs at \$4,000.

Officials of the **Office of Cole County Assessor** assumes there would be no fiscal impact.

Oversight assumes compliance costs to County Assessors/Collectors would be minimal.

Oversight assumes that by requiring a permit from the Collector prior to moving a mobile home or manufactured home would increase tax collections. **Oversight** assumes fiscal impact would vary from county to county and in some counties there could be zero fiscal impact. **Oversight** will show fiscal impact to all taxing authorities as \$0 to Unknown.

Oversight assumes that requiring every operator of a mobile home park, marina, storage facility for airplanes to annually supply a list of every spaced rented or leased, name of the person leasing or renting the property, and a description of the property for each space, to the County Assessor would increase county assessed values and or taxes. **Oversight** is unable to estimate impact on a statewide basis. **Oversight** will show fiscal impact as increased tax collections.

Oversight assumes that if assessments were to increase due to the requirements of this proposal that all taxing authorities would benefit, however, the amount of increase in tax revenue as a result is unknown. **Oversight** assumes the State Blind Pension Fund could have an increase in revenue as a result of this proposal. **Oversight** will show fiscal impact as \$0 to Unknown.

<u>FISCAL IMPACT - State Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
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BLIND PENSION TRUST FUND

Income to Blind Pension Trust Fund

From increase in county assessments and collections of personal and property taxes.	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>
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ESTIMATED NET EFFECT TO BLIND PENSION TRUST FUND	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>
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FISCAL IMPACT - Local Government

FY 2007
(10 Mo.)

FY 2008

FY 2009

**COUNTY GENERAL REVENUE
FUND**

Income to General Revenue

From increased tax collections.

\$0 to Unknown

\$0 to Unknown

\$0 to Unknown

Income to County Assessor

From \$250 penalty fee.

\$0 to Unknown

\$0 to Unknown

\$0 to Unknown

Cost to County Collector/Assessor

For issuing permits, supplies,
programming, etc.

\$0 or
(Unknown)

\$0 or
(Unknown)

\$0 or
(Unknown)

**ESTIMATED NET EFFECT TO
COUNTY GENERAL REVENUE
FUND**

\$0 to Unknown
or (Unknown)

\$0 to Unknown
or (Unknown)

\$0 to Unknown
or (Unknown)

**POLITICAL SUBDIVISIONS
TAXING AUTHORITIES**

Income to Political Subdivisions

From increased tax collections.

\$0 to Unknown

\$0 to Unknown

\$0 to Unknown

**ESTIMATED NET EFFECT TO
POLITICAL SUBDIVISIONS
TAXING AUTHORITIES ***

\$0 to Unknown

\$0 to Unknown

\$0 to Unknown

**ESTIMATED NET EFFECT TO
LOCAL GOVERNMENT**

\$0 to Unknown
or (Unknown)

\$0 to Unknown
or (Unknown)

\$0 to Unknown
or (Unknown)

*** Oversight assumes increase in tax collections would be minimal per taxing authority in a given year.**

FISCAL IMPACT - Small Business

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

DESCRIPTION

Beginning January 1, 2007, this bill requires every operator of a mobile home park, marina, or storage facility for airplanes to provide to the appropriate County Assessor the name of the owner and a description of the property for each space that is rented or leased. Any person who fails to make a report annually by January 15 will be subject to a penalty of \$250 plus the amount of any unpaid taxes on the personal property.

Prior to moving a mobile home or manufactured home, the owner must obtain a permit at no charge from the County Collector in the county where the home is located.

The County Collector will determine if any tax is due before issuing the permit. If a permit is not obtained and properly displayed, the owner will be guilty of a class C misdemeanor and subject to

penalties and any tax delinquencies. The person who transports a manufactured home without a permit will also be guilty of a class C misdemeanor.

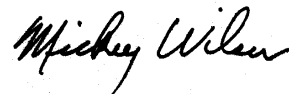
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Missouri State Tax Commission
Department of Economic Development - Public Service Commission
Nodaway County
Boone County Collector
Hickory County Collector
Cole County Assessor

NOT RESPONDING

Oversight sent response request to all County Collectors and Assessors on our response list, and only a small number have responded.



Mickey Wilson, CPA
Director

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