

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0185H.01P
Bill No.: Perfected HB 158
Subject: Planning and Zoning; Counties; Boards, Commissions, Committees, and Councils
Type: Original
Date: April 15, 2021

Bill Summary: This proposal changes provisions regarding certain county bodies.

FISCAL SUMMARY

| ESTIMATED NET EFFECT ON GENERAL REVENUE FUND | | | |
|--|----------------|----------------|----------------|
| FUND AFFECTED | FY 2022 | FY 2023 | FY 2024 |
| | | | |
| Total Estimated Net Effect on General Revenue | \$0 | \$0 | \$0 |

| ESTIMATED NET EFFECT ON OTHER STATE FUNDS | | | |
|---|----------------|----------------|----------------|
| FUND AFFECTED | FY 2022 | FY 2023 | FY 2024 |
| | | | |
| | | | |
| Total Estimated Net Effect on <u>Other</u> State Funds | \$0 | \$0 | \$0 |

Numbers within parentheses: () indicate costs or losses.

| ESTIMATED NET EFFECT ON FEDERAL FUNDS | | | |
|---|------------|------------|------------|
| FUND AFFECTED | FY 2022 | FY 2023 | FY 2024 |
| | | | |
| | | | |
| Total Estimated Net Effect on <u>All</u> Federal Funds | \$0 | \$0 | \$0 |

| ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE) | | | |
|--|----------|----------|----------|
| FUND AFFECTED | FY 2022 | FY 2023 | FY 2024 |
| | | | |
| | | | |
| Total Estimated Net Effect on FTE | 0 | 0 | 0 |

- ☐ Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- ☐ Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

| ESTIMATED NET EFFECT ON LOCAL FUNDS | | | |
|-------------------------------------|-------------------------|-------------------------|-------------------------|
| FUND AFFECTED | FY 2022 | FY 2023 | FY 2024 |
| | | | |
| Local Government | \$0 or (Unknown) | \$0 or (Unknown) | \$0 or (Unknown) |

FISCAL ANALYSIS

ASSUMPTION

§§64.805 & 64.870 – Compensation for county planning commissions or county zoning adjustment boards

Officials from **Boone County** assume a cost of \$10,000 per year from this proposal.

Oversight assumes the proposal is permissive to counties and how they compensate their county planning commissioners and/or their county zoning commissioners.

House Amendment 2 - §230.205 – Alternative County Highway Commissions

In response to similar legislation from this year (HB 161), officials from the **Office of the Secretary of State** assumed the proposal will have no fiscal impact on their organization.

Oversight notes that the agencies mentioned above have stated the proposal would not have a direct fiscal impact on their organization. Oversight does not have any information to the contrary. Therefore, Oversight will reflect a zero impact on the fiscal note for these agencies.

Upon review of legislation from a prior year (HB 1403, 2020), **Oversight** inquired of the **Missouri Association of Counties (MAC)** as to how many alternative county highway commissions are currently being utilized. MAC stated they are unaware of any being utilized or of any that have been utilized in the past several years.

House Amendment 3 - §137.275 – Receipt confirmations on taxpayer appeals to the County Board of Equalization

In response to similar legislation from this year (HCS for HB 718), officials from the **St. Louis County Assessor's Office** stated there will be additional costs for postage, envelopes, paper and staffing as required to track and send verification of receipt of appeal applications. Note that more appeals are received in reassessment years. Appeals are received from the first week of May through the second Monday of July each calendar year. They calculated 5,000 appeals for both 2022 and 2024 and 27,000 appeals for 2023. Staff time is calculated at \$20/hour for 100 hours in 2022 and 2024 and 350 hours in 2023. Envelopes cost \$14.87 per 1,000. A case of paper with 10 reams of 500 sheets per ream costs \$30.30 per case. Postage is \$0.55 per stamp.

FY 2022: \$4,854

FY 2023: \$23,516

FY 2024: \$4,854

If this proposal were to pass, this would increase costs and put more strain on the St Louis County Board of Equalization (BOE). The BOE already communicates with every individual

that files an appeal by sending the notice of the appeal hearing date once scheduled. Taxpayers also can reach the BOE office by email, phone or in-person to inquire on the status of their appeal at any time.

In response to similar legislation from this year (HCS for HB 718), officials from the **City of St. Louis** assumed the proposal will have no fiscal impact on their organization.

In response to a similar proposal, HB 2451 (2020), officials from the **St. Genevieve County Assessor's Office** stated this responsibility is handled by the County Clerk, Secretary to the County Board of Equalization (BOE). They have confirmed with their office that notification is already being sent to a taxpayer filing an appeal with the BOE.

Oversight assumes this proposal could result in additional costs for some county assessors or county clerks; therefore, Oversight will show a potential unknown cost to local political subdivisions.

If passed Oversight notes this proposal would be effective August of 2021. Appeals are received May through July; therefore, Oversight will show costs beginning in FY 2022 (May 2022).

Oversight received a limited number of responses from county assessors and county clerks related to the fiscal impact of this proposal. Oversight has presented this fiscal note on the best current information available. Upon the receipt of additional responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval to publish a new fiscal note.

House Amendment 4 - §49.055 – Recalling a County Commissioner

In response to similar legislation from this year (HCS/HB Nos. 165 & 196), officials at the **Platte County Board of Elections** assumed a cost of \$70,000 to hold a countywide recall election from this proposal.

In response to similar legislation from this year (HCS/HB Nos. 165 & 196), officials from **Boone County** stated this proposal is not without cost and that the cost, in actual expenditures, is not insubstantial. Boone County did not state a specific cost for this proposal. Therefore, **Oversight** will assume a negative unknown cost for the county.

In response to similar legislation from 2019, HB 580, officials at **Greene County** assumed a cost to hold a special election of \$110,000 from this proposal.

Oversight will reflect a ranged fiscal impact from \$0 (no recall petitions filed) to an unknown impact to counties for the potential costs involved in verifying signatures and holding a special election.

In response to similar legislation from this year (HCS/HB Nos. 165 & 196), officials from the **Office of the Secretary of State** assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

In response to similar legislation from this year (HCS/HB Nos. 165 & 196), officials from the **St. Louis City Board of Elections** assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for this agency.

House Amendment 5 - §§214.160 & 214.270 – Cemetery Trust Funds

Oversight notes the amendment allows county commissions which have oversight over trust funds may use the principal of the trust fund to maintain and beautify cemeteries as they deem necessary. It allows a commission to utilize additional funds not previously allowed in order to maintain and beautify cemeteries as it deems necessary. Oversight sees this as a change in policy for county commissions and will reflect a zero impact in the fiscal note.

Responses regarding the proposed legislation as a whole

Officials from the **Department of Commerce and Insurance**, the **Department of Revenue**, the **Missouri Department of Transportation**, the **Joint Committee on Administrative Rules**, the **Office of the State Courts Administrator**, the **State Tax Commission**, the **Jackson County Board of Elections**, the **St. Louis County Board of Elections** and the **Lincoln County Assessor's Office** each assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Oversight only reflects the responses that we have received from state agencies and political subdivisions; however, other cities, counties, local election authorities and county assessors were requested to respond to this proposed legislation but did not. A general listing of political subdivisions included in our database is available upon request.

| <u>FISCAL IMPACT – State Government</u> | FY 2022 (10 Mo.) | FY 2023 | FY 2024 |
|---|---------------------|------------|------------|
| | | | |
| | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

| <u>FISCAL IMPACT – Local Government</u> | FY 2022 (10 Mo.) | FY 2023 | FY 2024 |
|--|--------------------------------|--------------------------------|--------------------------------|
| | | | |
| LOCAL POLITICAL SUBDIVISIONS | | | |
| | | | |
| <u>Costs</u> – HA3 - postage, materials and staff time to send confirmation notice of appeal (§137.275) p. 4 | \$0 or (Unknown) | \$0 or (Unknown) | \$0 or (Unknown) |
| | | | |
| <u>Costs</u> – HA 4 - First Class Counties - potential costs from signature verification and/or special election for recall petition of commissioner(s) (§49.055) p. 5 | <u>\$0 or (Unknown)</u> | <u>\$0 or (Unknown)</u> | <u>\$0 or (Unknown)</u> |
| | | | |
| ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS | <u>\$0 or (Unknown)</u> | <u>\$0 or (Unknown)</u> | <u>\$0 or (Unknown)</u> |

FISCAL IMPACT – Small Business

This proposal should not have a direct fiscal impact on small businesses.

FISCAL DESCRIPTION

§49.055 – Recalling a County Commissioner

This bill establishes a petition procedure for recalling county commissioners or presiding county commissioners in counties of the first classification. The commissioner to be recalled must have held office for at least six months and cannot be a candidate to succeed himself or herself at the election to fill the vacancy. Recall elections must also be held at least nine months before the end of a commissioner's term.

The petition is required to have a number of signatures equal to at least 10% of the total number of registered voters in the county voting in the last election at which the commissioner was elected, and must state the reason for which the recall is sought: misconduct in office; incompetence; or failure to perform duties prescribed by law. Additional procedural requirements are set out in the bill.

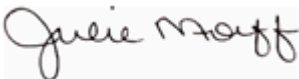
§137.275 – Receipt confirmations on taxpayer appeals to the County Board of Equalization

This bill requires a County Board of Equalization to promptly issue a notification to a person lodging an appeal of a property assessment confirming that the appeal has been received.

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

Boone County
Missouri Department of Transportation
Office of the Secretary of State
State Tax Commission
Department of Revenue
St. Louis County Assessor's Office
City of St. Louis
St. Genevieve County Assessor's Office
Lincoln County Assessor's Office
Platte County Board of Elections
Greene County
Joint Committee on Administrative Rules
St. Louis County Board of Elections
St. Louis City Board of Elections
Department of Commerce and Insurance
Office of the State Courts Administrator
Jackson County Board of Elections



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April 15, 2021



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April 15, 2021