

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0415H.03C  
Bill No.: HCS for HB 249  
Subject: Political Subdivisions; County Officials; Counties; Taxation and Revenue -  
Property  
Type: Original  
Date: March 18, 2025

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Bill Summary: This proposal modifies provisions relating to county officials.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Total Estimated Net Effect on General Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<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.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

- ☐ 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.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Local Government</b>	<b>(Unknown, could exceed \$3,248,154)</b>	<b>(Unknown, could exceed \$3,592,585)</b>	<b>(Unknown, could exceed \$3,592,585)</b>

## **FISCAL ANALYSIS**

### **ASSUMPTION**

#### **§§50.327 & 58.095 – Compensation for County Coroners and Salary Schedules for 3<sup>rd</sup> Class Counties**

**Oversight** assumes §§50.327 & 58.095 state the county commission is responsible for determining the salary for the county coroner in non-charter counties. Section 58.095 contains the base schedule of salaries as determined by the assessed valuation of the county. Section 50.327 adds an additional salary increase of up to \$14,000 on top of the base schedule if approved by the county commission. Oversight is unclear of how much each county coroner receives in salary. However, there are 109 non-charter counties that could be considered for the additional funds in section 58.095 (if approved by the appropriate county commission). Oversight assumes if all of these counties approved the \$14,000 increase, this could be up to \$1,526,000 in increased salaries for coroners. However, Oversight assumes no increase coroner's salaries would take place without the approval by the county commission. Therefore, Oversight will assume a cost of \$0 (no salary increases) or up to \$1,526,000 (salary increases approved in every non-charter county) for coroners for this proposal.

**Oversight** also notes in §50.327.4 relates to the following 3<sup>rd</sup> class counties and their assessed valuations as of the 2024 tax year that are greater than the three hundred million dollars:

	County	2024
	<u>Classification</u>	<u>Assessed Valuation</u>
Adair	3	431,292,389
Andrew	3	341,791,023
Audrain	3	492,662,764
Barry	3	656,491,858
Bates	3	309,402,969
Benton	3	361,776,102
Butler	3	743,013,907
Clinton	3	395,423,019
Cooper	3	326,451,062
Crawford	3	394,239,892
Dunklin	3	338,397,158
Henry	3	509,746,085
Howell	3	595,717,991
Laclede	3	548,612,641
Lawrence	3	648,981,038
Macon	3	303,285,241
Marion	3	646,308,723
McDonald	3	334,745,181
Miller	3	549,014,168
Morgan	3	621,907,704
New Madrid	3	501,175,308
Nodaway	3	438,750,586
Perry	3	463,605,730
Phelps	3	742,578,160
Pike	3	367,902,188
Polk	3	463,663,455
Pulaski	3	603,898,603
Randolph	3	584,294,914
Ray	3	451,950,374
Scott	3	613,418,466
Ste. Genevieve	3	1,002,309,462
Stoddard	3	616,390,991
Stone	3	932,706,428
Texas	3	319,420,143
Vernon	3	316,903,855
Warren	3	800,440,678
Washington	3	332,494,365
Webster	3	582,114,337

**Oversight** notes the proposal does not specify how the base schedules should be amended for the computation of salaries for 3<sup>rd</sup> class county positions. Currently, the base salary for each of the positions in this section are as follows:

		Base Salary at \$300,000,000
<u>Section</u>		<u>Assessed Valuation</u>
49.082	County Commissioners	\$ 29,700
50.334	Recorder of Deeds	\$ 45,000
51.281	County Clerks	\$ 45,000
51.282	County Clerk (Clay)	\$ 34,500
52.269	County Collectors	\$ 45,000
53.082	Assessors	\$ 45,000
53.083	Assessor (Clay)	N/A
54.261	Treasurers	\$ 45,000
54.320	Collector/Treasurer (Townships)	\$ 45,000
55.091	Auditor	\$ 45,000
56.265	Prosecuting Attorneys	\$ 55,000
58.095	Coroners	\$ 16,000
473.742	Public Administrators	\$ 45,000

Therefore, **Oversight** will also assume \$0 (no adjustment to salaries) or unknown additional costs to 3<sup>rd</sup> class county salaries for this section of the proposal.

#### §57.317 – Sheriff Salaries – Boone County

**Oversight** notes county commissions were asked to respond to Oversight’s request for fiscal impact, but did not provide any information. Oversight notes this proposal pertains to the Boone County Sheriff’s salary. Oversight assumes this does not place a limitation on the salary of the Boone County Sheriff and, therefore, there could be a potential increase from the salary that would be higher than what current statute dictates. Because Oversight is unclear on how much of an increase could be received by the Boone County Sheriff, Oversight will assume a \$0 or unknown cost to the Boone County Sheriff’s Office.

#### §473.742 – Salaries of Public Administrators

**Oversight** notes each county has a public administrator, including the City of St. Louis. Oversight also notes that, currently, an incoming public administrator may elect to receive a salary or receive fees as may be allowed by law. Under terms of this proposal every public administrator beginning a first term on or after January 1, 2025, shall be deemed to have elected to receive a salary as provided in this section. Oversight assumes this proposal would potentially increase the salaries in 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> class counties based on assessed valuation. Oversight took the highest salary cap at 39 letters opened of \$25,000 and calculated the difference in salary that would be increased based on the assessed valuation in the chart below. Using the Total Assessed

Valuation by County from the 2024 tax year from the State Tax Commission, Oversight also organized the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> class counties into salary classifications based on the assessed valuation. From this chart, Oversight assumes there could be salary increases collectively exceeding \$1,845,000. Adding additional payroll taxes and workers' compensation would yield a potential cost that could exceed \$2,066,585 and Oversight will reflect this amount in the fiscal note for this proposal.

		473.742.2(4)			Potential
Assessed Valuation	Number of Counties*	Highest Salary	Assessed Salary	Difference in Salary	Adjusted Salary
\$8,000,000 to \$40,999,999	0	\$25,000	\$29,000	\$4,000	\$0
\$41,000,000 to \$53,999,999	1	\$25,000	\$30,000	\$5,000	\$5,000
\$54,000,000 to \$65,999,999	0	\$25,000	\$32,000	\$7,000	\$0
\$66,000,000 to \$85,999,999	0	\$25,000	\$34,000	\$9,000	\$0
\$86,000,000 to \$99,999,999	3	\$25,000	\$36,000	\$11,000	\$33,000
\$100,000,000 to \$130,999,999	8	\$25,000	\$38,000	\$13,000	\$104,000
\$131,000,000 to \$159,999,999	7	\$25,000	\$40,000	\$15,000	\$105,000
\$160,000,000 to \$189,999,999	11	\$25,000	\$41,000	\$16,000	\$176,000
\$190,000,000 to \$249,999,999	12	\$25,000	\$41,500	\$16,500	\$198,000
\$250,000,000 to \$299,999,999	9	\$25,000	\$43,000	\$18,000	\$162,000
\$300,000,000 to \$449,999,999	14	\$25,000	\$45,000	\$20,000	\$280,000
\$450,000,000 to \$599,999,999	13	\$25,000	\$47,000	\$22,000	\$286,000
\$600,000,000 to \$749,999,999	10	\$25,000	\$49,000	\$24,000	\$240,000
\$750,000,000 to \$899,999,999	2	\$25,000	\$51,000	\$26,000	\$52,000
\$900,000,000 to \$1,049,999,999	4	\$25,000	\$53,000	\$28,000	\$112,000
\$1,050,000,000 to	2	\$25,000	\$55,000	\$30,000	\$60,000
\$1,200,000,000 to	1	\$25,000	\$57,000	\$32,000	\$32,000
\$1,350,000,000 and over	0	\$25,000	\$59,000	\$34,000	\$0
	97				\$1,845,000
			Payroll Taxes	7.65%	\$141,143
			Workers Comp	4.36%	\$80,442
			<b>Grand Total</b>		<b>\$2,066,585</b>

\* Number of Counties were based off of the Total Assessed Valuation by County for Tax Year 2024 from the State Tax

### Bill as a Whole

Officials from the **Office of the State Courts Administrator**, the **Department of Commerce and Insurance**, the **Department of Economic Development**, the **Department of Health and Senior Services**, the **Department of Social Services**, the **Office of the Secretary of State**, **Kansas City, Osceola**, the **Jackson County Election Board**, the **Kansas City Election Board**, the **Platte County Board of Elections**, the **St. Louis County Board of Elections**, the **St. Louis City Board of Elections**, the **Clay County Auditor's Office**, the **Phelps County Sheriff's Office**, the **County Employees Retirement Fund**, the **Office of the State Auditor** and the **State Tax Commission** 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.

In response to a previous version, officials from **O’Fallon, St. Louis City** and the **Christian County Auditor’s Office** each assumed 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** does not have any information to the contrary in §58.200. Should the sheriff’s position become vacant and the county coroner becomes acting sheriff until the position is filled, the salary of the coroner should be increased by the difference between the sheriff’s salary and the coroner’s salary. Oversight assumes this would occur on an infrequent basis and would have a minimal fiscal impact on counties. Therefore, Oversight will reflect a zero impact in the fiscal note for this section.

**Oversight** only reflects the responses received from state agencies and political subdivisions; however, other cities, counties, county recorders, auditors, collectors, treasurers, public administrators and sheriffs were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<b>COUNTY FUNDS</b>			
<u>Cost</u> – potential salary increases for county coroners (§§50.327 & 58.095) p. 3	\$0 or up to (\$1,526,000)	\$0 or up to (\$1,526,000)	\$0 or up to (\$1,526,000)
<u>Costs</u> – adjustment on base schedules for county officials (§50.327.4) p. 5	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Costs</u> – Boone County Sheriff – potential increase in salary. (§57.317) p.5	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<u>Cost</u> – Potential salary increases for public administrators (§473.742) p. 6	<u>\$0 to (Could exceed \$1,722,154)</u>	<u>\$0 to (Could exceed \$2,066,585)</u>	<u>\$0 to (Could exceed \$2,066,585)</u>
<b>ESTIMATED NET EFFECT ON COUNTY FUNDS</b>	<b><u>(Unknown, could exceed \$3,248,154)</u></b>	<b><u>(Unknown, could exceed \$3,592,585)</u></b>	<b><u>(Unknown, could exceed \$3,592,585)</u></b>

#### FISCAL IMPACT – Small Business

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

#### FISCAL DESCRIPTION

Currently, any second class county may increase the annual compensation of a county coroner by up to \$14,000 upon a majority approval of the salary commission. This bill allows any county not having a charter form of government to do this.

The bill also allows the salary commission of any third class county to modify the base schedules for the computation of salaries for county officials authorized in statute, as specified in the bill.

This bill allows the county auditor of first class counties to audit and examine claims of every kind for which a county officer has a fiduciary duty.

Currently, statute sets the annual salary of the county sheriff in first or second class counties at 80% of the compensation of an associate circuit judge in the county. This bill exempts any first class county with more than 150,000 but fewer than 200,000 inhabitants from this provision. Upon enactment, this will apply to Boone County.

This bill allows the coroner of any county not having a charter form of government to receive a salary adjustment, as specified in the bill.

Currently, if the office of sheriff becomes vacant, the county coroner fills the role until a new sheriff fills the office. This bill allows the coroner to receive the same compensation as the county sheriff, rather than the county coroner, during that time.


This bill provides that every public administrator who begins his or her first term on or after January 1, 2025 will receive compensation as provided in statute. The bill allows a salary commission to compensate a public administrator based on the assessed valuation schedule set in

statute. If a salary commission decides to do so, it will not change at any future time the method of compensating the public administrator.

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 Commerce and Insurance  
Office of the State Auditor  
Department of Economic Development  
Department of Health and Senior Services  
Department of Social Services  
Kansas City  
O'Fallon  
St. Louis City  
Jackson County Election Board  
Platte County Board of Elections  
St. Louis City Board of Elections  
St. Louis County Board of Elections  
Christian County Auditor's Office  
Clay County Auditor's Office  
Phelps County Sheriff's Office  
County Employees Retirement Fund  
Office of the State Courts Administrator  
State Tax Commission  
Osceola  
Kansas City Election Board  
Office of the State Auditor



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