

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR No.: 0883-02
Bill No.: SB 210
Subject: Political Subdivisions
Type: Original
Date: January 31, 2005

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 7 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 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Missouri Tax Commission** assume no fiscal impact.

Officials of the **City of Maryland Heights** assume no fiscal impact.

Webster County Clerk and Camden County officials made a statement but no fiscal impact statement.

Officials of the **City of Springfield** assume no fiscal impact.

Oversight assumes the Sections which increases the maximum amount of compensation which county officials may receive would have no fiscal impact, unless the County's Salary Commission would act to increase the salaries of county officials.

Oversight assumes this proposal requires Counties to reimburse training expenses, subject to appropriation. **Oversight will show cost as \$0 or (Unknown) to counties.** Oversight assumes the payment of training expenses would be subject to appropriation by the County Commission.

ASSUMPTION (continued)

Oversight assumes the provisions of Sections 54.320 **would require** counties to allow Treasurers Ex Officio Collectors in Third and Fourth Class Counties with a Township form of government “to employ not less than one full-time deputy”. Current law only states that the Treasurer is “entitled to employ deputies and assistants”.

Oversight assumes in Third and Fourth Class Counties, with a Township form of government, that currently do not allow the Treasurer Ex Officio Collector one Deputy, would be required to allow the Treasurer Ex Officio Collector one Deputy. Oversight assumes those counties would have salary cost of at least one Deputy. Oversight will show costs as \$0 if a county currently allows one Deputy, or Unknown if the county must provide salary for one Deputy.

Oversight assumes that language in Section 54.320 which allows Treasurers Ex-officio Collectors to retain 3% commission on Railroad and Utility taxes is clarifying language and would have no fiscal impact. Oversight contacted two Ex- Officio Collectors and they both currently retain a 3% commission that goes to their counties. Oversight assumes no fiscal impact from this provision.

Oversight assumes the increase in salary allowed in Section 473.742, the Public Administrator, would have to be approved by the County Salary Commission, since the Public Administrator is a member of the County Salary Commission (Section 50.333).

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

FISCAL IMPACT - Local Government

FY 2006
(10 Mo.)

FY 2007

FY 2008

**CERTAIN COUNTIES GENERAL
 REVENUE FUND**

Cost to Certain Counties

reimbursement of training cost for certain
 county officials (various sections)

\$0 or
(Unknown)

\$0 or
(Unknown)

\$0 or
(Unknown)

Cost to Certain Counties

providing one Deputy for Treasurer Ex
 Officio Collector, Township Counties
 (Sec. 54.320.1)

\$0 or
(Unknown)

\$0 or
(Unknown)

\$0 or
(Unknown)

**ESTIMATED NET EFFECT TO
 LOCAL GOVERNMENT
 (COUNTIES)**

\$0 or
(Unknown)

\$0 or
(Unknown)

\$0 or
(Unknown)

FISCAL IMPACT - Small Business

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

DESCRIPTION

This act increases the maximum amount of compensation that certain county officials may receive if the Salary Commission decides to increase salaries. The act equalizes the maximum amount of compensation that certain county officials may receive. This act also extends the assessed valuation tables upon which the salaries are based to include higher assessed values in the counties. The annual salary is computed on an assessed valuation basis, without regard to modifications due to enterprise zones or financing.

This act requires that expenses incurred for training of certain county officials be reimbursed.

DESCRIPTION (continued)

SECTION 49.082 - This act increases the maximum amount of compensation that may be received by the county commissioner in all counties, except charter counties and certain counties of the first classification.

SECTION 50.334 - This act increases the maximum amount of compensation that may be received by the recorder of deeds in all counties, except charter counties.

SECTION 50.343 - This act increases the maximum amount of compensation for certain county officials and extends the assessed valuation table upon which the salaries are based to include higher assessed values in the counties.

This act provides that the compensation for assessors in counties of the first classification for the term of office starting September 1, 2005, will be calculated using the salary schedule in this section and using the increase approved by the Salary Commission in 2005.

SECTION 51.281

This act increases the maximum amount of compensation for the county clerk in all counties, except first class counties.

SECTION 52.269

This act increases the maximum amount of compensation that may be received by the county collector in all counties, except charter counties.

SECTION 52.271

This act allows deputies and assistants to the county collector the same percentage adjustments in compensation as provided for other county employees each year.

SECTION 53.082

This act increases the maximum amount of compensation that may be received by the county assessor in all counties, except those of the first classification.

SECTION 54.320

This act increases the maximum amount of compensation that may be received by the county treasurer ex officio collector in third and fourth class township counties.

DESCRIPTION (continued)

Currently, the ex officio collector is allowed a 3% commission on licenses and taxes, including current taxes, back taxes, delinquent taxes, and interest. This act would add railroad and utility taxes to this list of taxes from which the ex officio collector may retain a 3% commission.

This act also allows the treasurer ex officio collector of such counties to employ no less than one full time deputy. The treasurer ex officio collector may employ as many deputies and assistants as necessary. This act allows deputies and assistants to the county collector the same percentage adjustments in compensation as provided for other county employees each year.

This act provides that the compensation for assessors in counties of the first classification for the term of office starting September 1, 2005, will be calculated using the salary schedule in this section and using the increase approved by the salary commission in 2005.

SECTION 55.091

This act increases the maximum amount of compensation that may be received by auditors in counties other than those with a charter form of government and certain counties of the first classification.

SECTION 56.265

This act increases the maximum amount of compensation that may be received by part-time prosecutors in all counties, except charter counties.

SECTION 57.317

This act increases the maximum amount of compensation that may be received by the county sheriff in all counties, except charter counties.

SECTION 58.095

This act increases the maximum amount of compensation that may be received by the county coroner in all counties, except those with a charter form of government.

SECTION 67.1850

This act changes the definition of county and municipality in Chapter 67, RSMo, concerning political subdivisions.

DESCRIPTION (continued)

SECTION 137.115

This act allows the City of Pacific to opt out of the provisions of HB 1150 (2002).

SECTION 137.130

This act provides that whenever an assessor or an employee has insufficient information to assess any real property, he or she shall assess the property based upon physical inspection. In order to do so, the assessor or an employee shall have the right to enter into any lands for the purpose of assessing the real or personal property. The assessor may not enter the interior of a structure on residential property for the inspection.

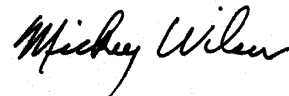
SECTION 473.742

This act increases the maximum amount of compensation that may be received by the county public administrator in counties of the second, third, and fourth classifications and the City of St. Louis.

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
City of Maryland Heights
City of Springfield
Webster County
Camden County
Henry County
Chariton County



Mickey Wilson, CPA
Director
January 31, 2005