

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4381-01  
Bill No.: Perfected SB 1002  
Subject: Drainage and Levee Districts: Fees  
Type: Original  
Date: March 29, 2006

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**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Total Estimated Net Effect on General Revenue Fund</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 2007</b>	<b>FY 2008</b>	<b>FY 2009</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.  
This fiscal note contains 4 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</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 LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FISCAL ANALYSIS**

**ASSUMPTION**

Officials of the **Department of Natural Resources** assume no fiscal impact to their department.

**Oversight** assumes this proposal is permissive, and allows the Board of Supervisors to set an annual processing fee for assessed tracts when the board determines that the cost of preparation and processing of the district's maintenance tax statement exceeds the amount of tax imposed.

**Oversight** assumes this proposal does not mandate the establishment of a processing fee, therefore, **Oversight** assumes no fiscal impact.

<b><u>FISCAL IMPACT - State Government</u></b>	<b>FY 2007 (10 Mo.)</b>	<b>FY 2008</b>	<b>FY 2009</b>
	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

<u>FISCAL IMPACT - Local Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
 <b>DRAINAGE DISTRICT GENERAL FUND</b>			
 <b><u>Income</u></b> to Drainage District General Revenue Fund			
from annual processing fee	Unknown	Unknown	Unknown
 <b><u>Cost</u></b> to Drainage District General Revenue Fund			
from costs associated with processing annual maintenance tax statements.	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
 <b>ESTIMATED NET EFFECT TO DRAINAGE DISTRICT GENERAL REVENUE FUND *</b>	 <b><u>\$0</u></b>	 <b><u>\$0</u></b>	 <b><u>\$0</u></b>

\* **Oversight** assumes that the processing fee could only be established to reimburse the drainage district for the costs associated with processing the annual maintenance tax statements. Therefore, **Oversight** assumes Income would equal costs resulting in no fiscal impact.

FISCAL IMPACT - Small Business

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

DESCRIPTION

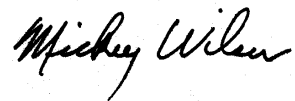
This bill authorizes drainage district boards to impose an annual processing fee for assessed tracts when the board determines that the costs of preparing and processing the district's maintenance tax statement exceed the amount of tax imposed. The fee will be set by the board at the district's annual tax hearing.

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

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SOURCES OF INFORMATION

Department of Natural Resources

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA  
Director  
March 29, 2006