

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3239-02
Bill No.: SB 822
Subject: Cities and Counties: Cemetery Trust Fund, Property Tax
Type: Original
Date: January 28, 2008

Bill Summary: Allows cities and counties to impose a voter approved property tax to fund cemetery maintenance.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 6 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Total Estimated Net Effect on FTE	0	0	0

Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials of **St. Louis County** assume no fiscal impact.

Officials of the **Kansas City Attorney's** office assume no fiscal impact, however, officials assume there could be a positive impact on the city.

Officials of the **Clinton County Commission** assume this proposal would offset their General Revenue expenditures.

Officials of the **City of West Plains** assume there could be a small positive fiscal impact on their city.

Webb City officials stated there would be no cost to cities if they did not pursue the tax.

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

Oversight assumes this proposal is discretionary and as written would not have any fiscal impact. **Oversight** assumes if a city or county would seek and receive voter approval to levy a property tax, which could not exceed one quarter of one cent per one hundred dollars of assessed valuation, there would be fiscal impact.

Oversight, because this proposal is permissive, will show fiscal impact to local governments to be zero.

<u>FISCAL IMPACT - State Government</u>	FY 2009 (10 Mo.)	FY 2010	FY 2011
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2009 (10 Mo.)	FY 2010	FY 2011
 CITY OR COUNTY CEMETERY MAINTENANCE TRUST FUND			
<u>Income</u> - To City or County Cemetery Maintenance Trust Fund from voter approved property tax.	Unknown	Unknown	Unknown
<u>Cost</u> - To City or County Cemetery Maintenance Trust Fund from upkeep and maintenance of cemeteries.	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
 ESTIMATED NET EFFECT TO LOCAL GOVERNMENT*	 <u>\$0</u>	 <u>\$0</u>	 <u>\$0</u>

*** Oversight assumes local governments cannot spend more than their income. Oversight assumes annual fund balances would be either zero or an annual positive balance. For purposes of this fiscal note annual fund balances will be shown as zero.**

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal. Should a business be located in a city or county whose governing body would seek and receive voter approval to levy a cemetery property tax, the business would have to pay the tax.

FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

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

St. Louis County Executive
Kansas City Attorney's Office
City of West Plains
City of Centralia
City of Webb City
Clinton County Commission

NOT RESPONDING

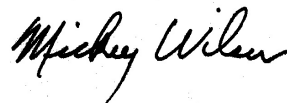
Oversight sent response request to more than 50 cities and counties that did not respond. They include some of the following:

St. Louis City
City of Springfield
City of St. Joseph
City of Rolla
City of Cape Girardeau
City of St. Charles
City of Fulton
City of Columbia
City of Mexico
City of Kirksville
City of Raytown
City of Lees Summit
City of Maryland Heights
City of Florissant
City of Bridgeton

Clay County
Platte County
Cass County
St. Charles County
Cape Girardeau County
Greene County
Johnson County
Cooper County
Boone County

NOT RESPONDING (continued)

Callaway County
Cole County
Miller County
Laclede County
Jasper County
Ozark County
Pemiscot County
Perry County
Warren County
Webster County



Mickey Wilson, CPA
Director
January 28, 2008