

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0638-02
Bill No.: Perfected HCS for HB 128
Subject: Counties; Taxation and Revenue - Property
Type: Original
Date: March 6, 2013

Bill Summary: This proposal requires collectors in all counties, except for counties under township organization, to mail or electronically send property tax bills 30 days before the taxes are delinquent.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2014	FY 2015	FY 2016
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2014	FY 2015	FY 2016
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2014	FY 2015	FY 2016
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2014	FY 2015	FY 2016
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 2014	FY 2015	FY 2016
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

§§ 52.230 - 52.240 - Property Tax Bills

Officials from the **Boone County Collector** assume this proposal would result in an unknown or minimal cost to the county. Any up front programming and annual maintenance costs to capture the requests electronically or provide access to property tax bills through the county web page would eventually be offset by savings from reduced paper, printing, and postage costs.

In response to the previous version of this proposal, officials from **St. Louis County** assumed an unknown but minimal cost to local government funds to send property tax bills 30 days before the taxes are delinquent.

Oversight assumes any potential costs resulting from this proposal to County Collectors could be absorbed with existing resources.

Officials at the **Missouri Tax Commission** assume the proposal would not fiscally impact their agency.

In response to the previous version of this proposal, officials at the **Parkway School District** assumed the proposal would not fiscally impact their agency.

Officials from numerous County Collectors and School Districts did not respond to **Oversight's** request for fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2014 (10 Mo.)	FY 2015	FY 2016
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2014 (10 Mo.)	FY 2015	FY 2016
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

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

FISCAL DESCRIPTION

The proposed legislation appears to have no direct 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
Boone County Collector
Missouri Tax Commission
Parkway School District

Not Responding:

Numerous County Collectors
Numerous School Districts



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Acting Director
March 6, 2013