

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0453S.01I  
 Bill No.: SB 1  
 Subject: Counties; County Government; County Officials; Boards, Commissions,  
 Committees, And Councils; Taxation And Revenue - Property; Saint Louis City  
 Type: Original  
 Date: January 20, 2025

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

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
<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>			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
<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 \$2,942,950)</b>	<b>(Unknown, could exceed \$3,531,539)</b>	<b>(Unknown, could exceed \$3,531,539)</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** notes the 2023 Assessed Valuation from the State Tax Commission’s Annual Report is being used in Oversight’s analysis for this fiscal note. Once the 2024 Assessed Valuation information is available, Oversight will update the fiscal note with that information.

**Oversight** also notes in §50.327.4 relates to the following 3<sup>rd</sup> class counties and their assessed valuations as of the 2023 tax year that are greater than the three hundred million dollars:

	County	2023
	<u>Classification</u>	<u>Assessed Valuation</u>
Adair	3	430,848,859
Andrew	3	339,770,981
Audrain	3	469,417,268
Barry	3	647,404,235
Benton	3	358,900,749
Butler	3	754,673,711
Clinton	3	393,171,330
Cooper	3	323,118,781
Crawford	3	389,033,489
Dunklin	3	338,242,680
Henry	3	503,243,895

Howell	3	596,934,551
Laclede	3	541,690,914
Lawrence	3	619,508,496
Marion	3	560,698,298
McDonald	3	330,042,191
Miller	3	540,605,203
Morgan	3	616,547,314
New Madrid	3	500,801,647
Nodaway	3	433,445,925
Perry	3	446,985,233
Phelps	3	739,087,980
Pike	3	361,352,206
Polk	3	451,741,017
Pulaski	3	594,635,413
Randolph	3	569,115,893
Ray	3	446,169,890
Scott	3	592,176,131
Ste. Genevieve	3	979,919,236
Stoddard	3	610,422,073
Stone	3	846,550,738
Texas	3	312,859,406
Vernon	3	312,160,164
Warren	3	778,812,601
Washington	3	323,351,401
Webster	3	584,282,278

**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
Section		Assessed Valuation
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
473.74	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, 2024, 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 2023 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 \$1,790,500. Adding additional payroll taxes and workers' compensation would yield a potential cost that could exceed \$2,005,539 and Oversight will reflect this amount in the fiscal note for this proposal.

<u>Assessed Valuation</u>	<u>County Class</u>	<u>Number of Counties*</u>	<u>Highest Salary</u>	<u>Assessed Salary</u>	<u>Difference in Salary</u>	<u>Potential Adjusted Salary</u>
\$8,000,000 to \$40,999,999	3	1	\$25,000	\$ 29,000	\$ 4,000	\$ 4,000
\$41,000,000 to \$53,999,999	0	0	\$25,000	\$ 30,000	\$ 5,000	\$ -
\$54,000,000 to \$65,999,999	0	0	\$25,000	\$ 32,000	\$ 7,000	\$ -
\$66,000,000 to \$85,999,999	0	0	\$25,000	\$ 34,000	\$ 9,000	\$ -
\$86,000,000 to \$99,999,999	3	3	\$25,000	\$ 36,000	\$11,000	\$ 33,000
\$100,000,000 to \$130,999,999	3	8	\$25,000	\$ 38,000	\$13,000	\$ 104,000
\$131,000,000 to \$159,999,999	3	9	\$25,000	\$ 40,000	\$15,000	\$ 135,000
\$160,000,000 to \$189,999,999	3	9	\$25,000	\$ 41,000	\$16,000	\$ 144,000
\$190,000,000 to \$249,999,999	3	13	\$25,000	\$ 41,500	\$16,500	\$ 214,500
\$250,000,000 to \$299,999,999	3	10	\$25,000	\$ 43,000	\$18,000	\$ 180,000
\$300,000,000 to \$449,999,999	3	15	\$25,000	\$ 45,000	\$20,000	\$ 300,000
\$450,000,000 to \$599,999,999	3, 4	14	\$25,000	\$ 47,000	\$22,000	\$ 308,000
\$600,000,000 to \$749,999,999	3	5	\$25,000	\$ 49,000	\$24,000	\$ 120,000
\$750,000,000 to \$899,999,999	3, 4	5	\$25,000	\$ 51,000	\$26,000	\$ 130,000
\$900,000,000 to \$1,049,999,999	2	2	\$25,000	\$ 53,000	\$28,000	\$ 56,000
\$1,050,000,000 to \$1,199,999,999	2	1	\$25,000	\$ 55,000	\$30,000	\$ 30,000
\$1,200,000,000 to \$1,349,999,999	2	1	\$25,000	\$ 57,000	\$32,000	\$ 32,000
\$1,350,000,000 and over	0	0	\$25,000	\$ 59,000	\$34,000	\$ -
		96				\$1,790,500
				Payroll taxes	7.65%	\$ 136,973
				Work Comp	4.36%	\$ 78,066
				Grand Total		\$2,005,539

Bill as a Whole

Officials from the **Department of Commerce and Insurance**, the **Department of Economic Development**, the **Department of Health and Senior Services**, the **Department of Social Services**, the **Clay County Auditor's Office**, the **Phelps County Sheriff's Office**, the **County Employees Retirement Fund**, the **Office of the State Auditor**, the **Office of the State Courts Administrator** 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.

**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>LOCAL POLITICAL SUBDIVISIONS</b>			
<u>Cost – Counties - potential salary increases for county coroners (§§50.327 &amp; 58.095) p. 3</u>	\$0 or up to (\$1,271,667)	\$0 or up to (\$1,526,000)	\$0 or up to (\$1,526,000)
<u>Cost – Counties - adjustment on base schedules for county officials (§50.327.4) p. 5</u>	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Cost – Boone County Sheriff – potential increase in salary. (§57.317) p.5</u>	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Cost – Counties - Potential salary increases for public administrators (§473.742) p. 6</u>	<u>\$0 to (Could exceed \$1,671,283)</u>	<u>\$0 to (Could exceed \$2,005,539)</u>	<u>\$0 to (Could exceed \$2,005,539)</u>
<b>ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS</b>	<b><u>(Unknown, could exceed \$2,942,950)</u></b>	<b><u>(Unknown, could exceed \$3,531,539)</u></b>	<b><u>(Unknown, could exceed \$3,531,539)</u></b>

FISCAL IMPACT – Small Business

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

FISCAL DESCRIPTION

This act amends the sections of law which were declared unconstitutional in *Byrd, et al. v. State of Missouri, et al.*

COMPENSATION FOR COUNTY CORONERS (Sections 50.327, 58.095, & 58.200)

This act provides that the salary of a coroner in a noncharter county may be set as a base schedule as provided by law subject to an increase up to \$14,000 upon the majority approval of the salary commission.

Additionally, under current law, when the office of the sheriff is vacant, the county coroner is authorized to perform all the duties of the sheriff, until another sheriff is appointed.

This act provides that if the coroner becomes acting sheriff and the sheriff is no longer receiving the sheriff's salary, the coroner may be paid, in addition to the coroner's salary, the difference between the salaries of the sheriff and coroner so that the coroner receives the equivalent of the sheriff's salary while serving as acting sheriff.

BASE SALARY SCHEDULES FOR THIRD CLASS COUNTIES (Section 50.327)

This act provides that the salary commission of any third class county may amend the base salary schedules as provided by law for the computation of salaries for county officials to include assessed valuation factors in excess of \$300 million dollars; provided that the percentage of any adjustments shall be equal for all county officials in that county.

COUNTY AUDITORS (Section 55.160)

This act provides that, upon request, a county auditor in certain counties shall have access to and the ability to audit and examine claims of every kind and character for which a county officer has a fiduciary duty.

BOONE COUNTY SHERIFF (Section 57.317)

Under current law, first and second class county sheriffs shall receive salaries equal to 80% of the compensation of associate circuit judges of the county.

This act excludes the sheriff in Boone County.

AUCTIONS FOR LAND WITH DELINQUENT PROPERTY TAXES (Sections 140.170 & 140.190)

This act allows a county collector to hold an auction of lands with delinquent property taxes through electronic media at the same time as said auction is held in-person.



SALARIES OF COUNTY PUBLIC ADMINISTRATORS (Section 473.742)

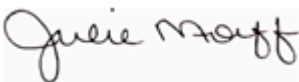
Currently, if a public administrator of a second, third, or fourth class county or of the City of St. Louis elects to be placed on salary, the salary is determined by a schedule based on the average number of open letters in the two years preceding the term in which the salary is elected. This act provides that every public administrator who begins his or her term on or after January 1, 2024, shall be deemed to have elected to receive such salary. This act also provides that a letter of guardianship and a letter of conservatorship shall be counted as separate letters. Additionally, it shall be two letters if the public administrator is appointed by the court as both a guardian and a conservator to the same ward or protectee.

Furthermore, this act provides that upon majority approval by the salary commission, a public administrator may be paid according to the assessed valuation schedule set forth in the act. If the salary commission elects to pay a public administrator according to the assessed valuation schedule, the salary commission shall not elect to change at any future time to pay the public administrator according to the average number of open letters in lieu of paying them according to the assessed valuation schedule.

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  
Department of Economic Development  
Department of Health and Senior Services  
Department of Social Services  
Clay County Auditor's Office  
Phelps County Sheriff's Office  
County Employees Retirement Fund  
Office of the State Auditor  
State Tax Commission  
Office of the State Courts Administrator



Julie Morff  
Director  
January 20, 2025



Jessica Harris  
Assistant Director  
January 20, 2025