

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4988-02  
Bill No.: SB 659  
Subject: Counties; County Officials; Taxation and Revenue - Property  
Type: Original  
Date: March 7, 2012

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Bill Summary: This proposal requires collectors in all counties, except for counties under township organization, to mail property tax bills thirty days before the taxes are delinquent and allows for waiver of penalties and interest when bills are mailed late.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
<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>			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
<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 5 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</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 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

- 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).

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>Local Government</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>

**FISCAL ANALYSIS**

**ASSUMPTION**

Officials from the **State Tax Commission** assume the current proposal would not fiscally impact their agency.

Officials from the **County of Callaway, County of Camden, County of Lawrence, County of Warren, Branson Public Schools, Kirksville Public Schools, St. Joseph Public Schools** and **St. Louis Public Schools** did not respond to Oversight's request for fiscal impact.

**Oversight** assumes the proposal will have a negative unknown fiscal impact on local governments, because of the prohibition of penalties or interest charges when the bills were not mailed out at least 30 days in advance.

<u>FISCAL IMPACT - State Government</u>	FY 2013 (10 Mo.)	FY 2014	FY 2015
	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

<u>FISCAL IMPACT - Local Government</u>	FY 2013 (10 Mo.)	FY 2014	FY 2015
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**LOCAL GOVERNMENT**

<u>Loss</u> - Penalties and interest that cannot be charged if the bills are not mailed at least 30 days in advance by the collectors.	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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<b>ESTIMATED NET EFFECT ON LOCAL GOVERNMENT</b>	<b><u>(Unknown)</u></b>	<b><u>(Unknown)</u></b>	<b><u>(Unknown)</u></b>
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FISCAL IMPACT - Small Business

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

FISCAL DESCRIPTION

Current law requires that collectors in certain counties mail resident taxpayers a statement of the property taxes the taxpayer owes at least thirty days before the taxpayer's taxes would be delinquent. This proposal extends this requirement to collectors in all counties, except for counties under township organization, which are subject to a different requirement.

This proposal also prohibits taxpayers in these counties, who pay their property taxes by fifteen days after the delinquent date, from being charged penalties or interest when the county commission certifies that the statement was not mailed by the deadline.

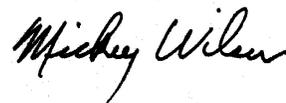
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

State Tax Commission

NOT RESPONDING

**County of Callaway**  
**County of Camden**  
**County of Lawrence**  
**County of Warren**  
**Branson Public Schools**  
**Kirksville Public Schools**  
**St. Joseph School District**  
**St. Louis Public Schools**



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