

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. NO.: 4070-02
BILL NO.: HB 1990
SUBJECT: County Board of Equalization: Composition
TYPE: Original
DATE: February 28, 2000

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Local Government	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

Missouri State Tax Commission officials assume no fiscal impact to their Commission.

The **Butler County Assessor** stated that if the County Commission would appoint two citizen members to the Board of Equalization the cost to the county in odd number years would be \$250, and \$125 in even numbered years.

The **Nodaway County Commission** assumes if they were to appoint two citizen members to the Board of Equalization the costs would be minimal.

The **Phelps County Commission** assumes no fiscal impact.

The **Lewis County Commission** assumes no fiscal impact.

The **Dunklin County Commission** assumes this proposal to be permissive and would have no fiscal impact.

Oversight assumes this proposal does not require County Commissions to appoint two citizen members to the County's Board of Equalization; therefore, Oversight assumes this proposal to be permissive and will show fiscal impact to be zero.

<u>FISCAL IMPACT - State Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
	\$0	\$0	\$0

<u>FISCAL IMPACT - Local Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
	\$0	\$0	\$0

FISCAL IMPACT - Small Business

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

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DESCRIPTION

This bill allows the county commission to appoint 2 citizens of the county who are not county officials to serve on the board of equalization. The board currently consists of the county commissioners, the county assessor, the county surveyor, and the county clerk, who serves as secretary of the board without a vote.

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

Missouri State Tax Commission
Butler County Assessor
Nodaway County Commission
Phelps County Commission
Lewis County Commission
Dunklin County Commission



Jeanne Jarrett, CPA
Director
February 28, 2000