

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0780-02  
Bill No.: SCS for SB 245  
Subject: Counties; County Government; Roads and Highways; Taxation and Revenue - Property  
Type: Original  
Date: February 27, 2015

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Bill Summary: This proposal allows counties in which townships have been abolished to continue to collect a property tax for road and bridge purposes for a specified period of time.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2016	FY 2017	FY 2018
<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 2016	FY 2017	FY 2018
<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 4 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 2016</b>	<b>FY 2017</b>	<b>FY 2018</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 \$100,000 in any of the three fiscal years after implementation of the act.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Local Government</b>	<b>\$0 to (Unknown)</b>	<b>\$0 to (Unknown)</b>	<b>\$0 to (Unknown)</b>

**FISCAL ANALYSIS**

**ASSUMPTION**

Officials at the **Office of the State Auditor** assume no fiscal impact from this proposal.

In response to a previous version, the **State Tax Commission** assumed no fiscal impact from this proposal.

Officials at the **Platte County Board of Election Commission** assume no fiscal impact from this proposal.

**Oversight** did not receive sufficient fiscal impact responses from counties with townships to make a determination whether these counties would experience a loss in property tax revenue from this proposal. Therefore, Oversight will reflect a \$0 to (Unknown) impact to counties in the fiscal note. The loss could also occur in FY 16 if the voters of the county approve a tax levy for road and bridge purposes.

<u>FISCAL IMPACT - State Government</u>	FY 2016	FY 2017	FY 2018
	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

<u>FISCAL IMPACT - Local Government</u>	FY 2016	FY 2017	FY 2018
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**COUNTY FUNDS**

<u>Loss - Counties - in revenue from property taxes from abolished townships</u>	\$0 to <b><u>(Unknown)</u></b>	\$0 to <b><u>(Unknown)</u></b>	\$0 to <b><u>(Unknown)</u></b>
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<b>ESTIMATED NET EFFECT ON COUNTY FUNDS</b>	<b><u>\$0 to (Unknown)</u></b>	<b><u>\$0 to (Unknown)</u></b>	<b><u>\$0 to (Unknown)</u></b>
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**FISCAL IMPACT - Small Business**

This proposal could have a direct fiscal impact to small businesses.

### FISCAL DESCRIPTION

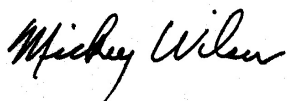
This act allows counties in which townships have been abolished to continue to collect a property tax on a county-wide basis for road and bridge purposes for either one year following the abolishment of the townships or until the county voters have approved a property tax for such purposes, whichever occurs first. The property tax must be the same amount as the property tax being levied in the township with the lowest rate immediately before the townships were abolished. This act specifies that the collection of the property tax is to be considered a continuation of a tax and not a new tax.

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

This proposal contains an emergency clause.

### SOURCES OF INFORMATION

Office of the State Auditor  
State Tax Commission  
Platte County Board of Election Commission



Mickey Wilson, CPA  
Director  
February 27, 2015

Ross Strobe  
Assistant Director  
February 27, 2015