

OFFICE OF LEGISLATIVE AUDITOR **Fiscal Note**

Fiscal Note On: SB 63

Bill Text Version: ORIGINAL

Opp. Chamb. Action: Proposed Amd.:

Sub. Bill For .:

Date: April 5, 2013 3:39 PM

Author: MILLS

Analyst: Kevin Starns

Dept./Agy.: Tax Assessors

Subject: Assessor Compensation

SLS 13RS

285

ASSESSORS OR +\$1,018,874 LF EX See Note Page 1 of 1 Authorizes each assessor to increase his compensation by up to 4% each calendar year for four years beginning 2013. (7/1/13)

Purpose of Bill: This measure authorizes each assessor to increase his annual compensation by up to 4% each calendar year for four years beginning in calendar year 2013.

EXPENDITURES	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$326,395</u>	<u>\$665,846</u>	\$1,018,874	\$1,386,024	\$1,386,024	<u>\$4,783,163</u>
Annual Total	\$326,395	\$665,846	\$1,018,874	\$1,386,024	\$1,386,024	\$4,783,163
REVENUES	2013-14	<u>2014-15</u>	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The bill may increase local government expenditures by \$4,783,163 in fiscal years 2013 through 2017.

Currently, the assessors' compensation totals \$8,159,872.82. This includes the 7% salary increase for completing educational and experience requirements for certification and the 10% increase for personal expenses. The certification pay and personal allowance are calculated on the base salary. The 4% increase on the base salary will also increase these allowances. All but 10 assessors receive the 7% increase for certification. We assume that these 10 assessors will not become certified and that all other assessors will remain certified.

If this bill passes, the assessors' total annual compensation will increase to \$9,545,897 by 2016.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

<u>Senate</u> 13.5.1 >= \$100	<u>Dual Referral Rules</u> .000 Annual Fiscal Cost {S&H	House $\{ \mathbf{x} \in \{0.8(F) > = \$500,000 \text{ Annual Fiscal Cost } \{S\} \}$	- Birds - win
13.5.2 >= \$500	,000 Annual Tax or Fee	$\Box 6.8(G) >= $500,000 \text{ Tax or Fee Increase}$ or a Net Fee Decrease {S}	Joy Irwin Director of Advisory Services