



OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 792** HLS 14RS 586

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 20, 2014 9:07 AM	Author: REYNOLDS
Dept./Agy.: Webster Parish Assessment District	Analyst: Misty Perry
Subject: Automobile Expense Allowance	

ASSESSORS

EN INCREASE LF EX See Note

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Authorizes the Webster Parish Assessment District to provide for an automobile expense allowance for the office of the assessor

Purpose of Bill: This measure would provide for an automobile expense allowance for the assessor in Webster Parish that is equal to 15% of his salary. To receive this allowance, the assessor must maintain automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage. The expense allowance would be paid from existing funds in the assessor's office.

EXPENDITURES	2014-15	2015-16	2016-17	2017-18	2018-19	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	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total						

REVENUES	2014-15	2015-16	2016-17	2017-18	2018-19	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Local governmental expenditures may increase as a result of this measure.

This measure would provide an automobile expense for the assessor that is equal to 15% of the assessor's salary. According to an official with the Webster Parish Assessor's Office, the office operates on a calendar year, and the allowance for each calendar year would be:

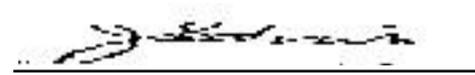
- Calendar Year 2014 - \$20,106
- Calendar Year 2015 - \$20,910
- Calendar Year 2016 - \$21,746
- Calendar Year 2017 - \$22,616
- Calendar Year 2018 - \$22,616

The automobile allowance would change based on changes to the assessor's salary, which are provided for in R.S. 47:1907. The allowance will increase annually through calendar year 2016 in accordance with his annual salary increases provided therein.

REVENUE EXPLANATION

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

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|---|--|--------------------------------|--|
| <input type="checkbox"/> Senate | <input type="checkbox"/> Dual Referral Rules | <input type="checkbox"/> House | <input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S} |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} | | | <input type="checkbox"/> 6.8(F)(2) >= \$500,000 State Rev. Reduc. {H & S} |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} | | | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} |



Joy Irwin
Director of Advisory Services