



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2027 Biennium

Bill#/Title: HB0087: Revising taxation of lands owned by department of fish, wildlife, and parks

Primary Sponsor: Sherry Essmann Status: As Amended in House Committee

- Included in the Executive Budget Needs to be included in HB 2 Significant Local Gov Impact
- Significant Long-Term Impacts Technical Concerns Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2026 Difference</u>	<u>FY 2027 Difference</u>	<u>FY 2028 Difference</u>	<u>FY 2029 Difference</u>
Expenditures				
Other	\$1	\$0	\$0	\$0
Revenues				
Other	\$1	\$0	\$0	\$0
Net Impact	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
General Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Description of fiscal impact

HB 87 As amended in the House Taxation Committee, clarifies current law regarding the Fish, Wildlife and Parks Department (FWP) land is assessed and taxed as if the land was owned by a private citizen. There is no fiscal impact to the state (or local jurisdictions) from HB 87 as amended.

FISCAL ANALYSIS

Assumptions

Department of Revenue

- Under current law, the Department of Fish, Wildlife and Parks (FWP) pays property tax equivalent for department-owned lands as if it were the taxable property of a private citizen.
- There are certain specific property tax exemptions in current law:
 - FWP land acquired before May 10, 2009, is exempt if FWP owns less than 100 acres in a county, FWP game or bird farms, FWP fish hatcheries, and land acquired for state parks.
 - All department lands purchased after May 10, 2009, are subject to property tax equivalent in each county.
- The intent of HB 87 is to clarify what FWP property is exempt in order to facilitate Department of Revenue (DOR) administration of property tax records, and to clarify appropriate billing of property tax equivalent in each county.
- The changes proposed by HB 87 as amended treat FWP property, for tax equivalent purposes, same as it is under current law.

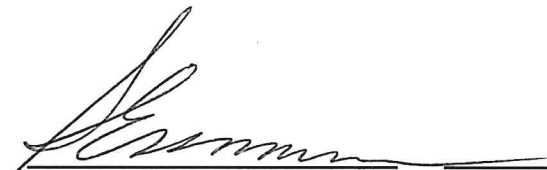
Department of Fish, Wildlife and Parks

5. The first amendment to HB 87 does not change the FWP properties which are assessed a property tax, nor does it change the amount taxed.
6. Section 2 removes language regarding the FWP’s director’s ability to contest a property tax assessment by the county. FWP has not contested county property taxes, therefore, removing this language in statute would not have a fiscal impact to the agency.

Fiscal Analysis Table

Department of Revenue

	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>	<u>FY 2028</u> <u>Difference</u>	<u>FY 2029</u> <u>Difference</u>
<u>Fiscal Impact</u>				
<u>Expenditures</u>				
Grants	\$1	\$0	\$0	\$0
TOTAL Expenditures	\$1	\$0	\$0	\$0
<u>Funding of Expenditures</u>				
Other	\$1	\$0	\$0	\$0
TOTAL Funding of Expenditures	\$1	\$0	\$0	\$0
<u>Revenues</u>				
Other	\$1	\$0	\$0	\$0
TOTAL Revenues	\$1	\$0	\$0	\$0
<u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures)</u>				
Other	\$0	\$0	\$0	\$0



 Sponsor's Initials Date



 Budget Director's Initials 1/21/2025
 Date