



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2027 Biennium

Bill#/Title: SB0005: Revise compensation for county tax appeal board members

Primary Sponsor: Becky Beard Status: As Introduced

- 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				
General Fund (01)	\$7,700	\$7,700	\$7,700	\$7,700
Revenues				
General Fund (01)	\$0	\$0	\$0	\$0
Net Impact	<u>(\$7,700)</u>	<u>(\$7,700)</u>	<u>(\$7,700)</u>	<u>(\$7,700)</u>
General Fund Balance				

Description of fiscal impact

FISCAL ANALYSIS

Assumptions

Department of Administration

- Effective July 1, 2025, the daily compensation for County Tax Appeal Board members would increase from \$45 to \$60 for 4 hours or less of work a day, and from \$90 to \$120 for more than 4 hours of work a day. This would see additional costs in both FY 2026 and FY 2027 of \$7,770.
- The proposed increase for a full day from \$90 to \$120 is an increase in rate by 33.33%. FY 2024 board daily actual expenditures totals were taken and multiplied by 33.33% to get a total increase of \$7,770.

Fiscal Analysis Table

Department of Administration				
	FY 2026 Difference	FY 2027 Difference	FY 2028 Difference	FY 2029 Difference
<u>Fiscal Impact</u>				
<u>Expenditures</u>				
Personal Services	\$7,700	\$7,700	\$7,700	\$7,700
TOTAL Expenditures	\$7,700	\$7,700	\$7,700	\$7,700
<u>Funding of Expenditures</u>				
General Fund (01)	\$7,700	\$7,700	\$7,700	\$7,700
TOTAL Funding of Expenditures	\$7,700	\$7,700	\$7,700	\$7,700
<u>Revenues</u>				
<u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures)</u>				
General Fund (01)	(\$7,700)	(\$7,700)	(\$7,700)	(\$7,700)

BB
Sponsor's Initials

1-9-25
Date


Budget Director's Initials

1/8/2025
Date