



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2015 Biennium

Bill #	SB0056	Title:	Eliminate calculation errors of taxes, fees, and assessments to local government
Primary Sponsor:	Jent, Larry	Status:	As Amended in House Committee

- | | | |
|---|--|--|
| <input type="checkbox"/> Significant Local Gov Impact | <input type="checkbox"/> Needs to be included in HB 2 | <input checked="" type="checkbox"/> Technical Concerns |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts | <input type="checkbox"/> Dedicated Revenue Form Attached |

FISCAL SUMMARY

	<u>FY 2014</u> <u>Difference</u>	<u>FY 2015</u> <u>Difference</u>	<u>FY 2016</u> <u>Difference</u>	<u>FY 2017</u> <u>Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact: SB 56 as amended requires the county treasurer to add local non-mill based fees and assessment charges to the property tax record.

FISCAL ANALYSIS

Assumptions:

Department of Revenue (DOR)

- Under current law, the Department of Revenue computes and enters local non-mill special fees and assessment charges into the county computer system.
- This bill clarifies the process for local government special fees and assessments by designating the responsibility of calculating and adding non-mill based fees and assessment charges to the county treasurer. The DOR will still calculate the taxes attributable to mills and will notify the county treasurer and county clerk and recorder.
- SB 56 would be effective on October 1, 2014 and is assumed to first apply to TY 2015 property tax bills.

Department of Natural Resources and Conservation (DNRC)

4. DNRC currently has a Memorandum of Understanding with the Department of Revenue in which DOR provides property records and ownership names so DNRC can attach assessment fees annually to each forested landowner. As long as DOR continues to provide DNRC with the property records there will be no impact to DNRC.

Technical Notes:

1. 76-13-207, MCA, specifically states DOR will post DNRC assessment fees on the county records. 76-13-207 is not cited in SB 56 which could lead to a statutory conflict.

Sponsor's Initials

Date

Budget Director's Initials

Date