



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: SB 63 SLS 13RS 285
Bill Text Version: ENGROSSED
Opp. Chamb. Action: w/ HSE COMM AMD
Proposed Amd.:
Sub. Bill For.:

Date: May 24, 2013 12:53 PM Author: MILLS
Dept./Agy.: Tax Assessors Analyst: Kevin Starns
Subject: Assessor Compensation

ASSESSORS EG1 +\$1,202,449 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's office to increase the annual compensation of the assessor by up to 4% each calendar year for four years beginning in calendar year 2013 and ending in calendar year 2017.

Table with 7 columns: EXPENDITURES, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

The bill may increase local government expenditures by \$4,619,965 in fiscal years 2013 through 2017.

Currently, the assessors' compensation totals \$8,159,873. 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, assuming that all assessor offices utilize the the maximum 4% salary increase each year through 2016. Assessor offices are not required to increase their salary, and the Assessor offices that do utilize the salary increase are not required to take the maximum 4%.

REVENUE EXPLANATION

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

Senate Dual Referral Rules House
[X] 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} [X] 6.8(F) >= \$500,000 Annual Fiscal Cost {S}
[ ] 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} [ ] 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Joy Irwin
Director of Advisory Services