



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

Description of fiscal impact

### FISCAL ANALYSIS

#### Assumptions

#### Department of Administration

1. 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.
2. 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				
	<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>
<b><u>Fiscal Impact</u></b>				
<b><u>Expenditures</u></b>				
Personal Services	\$7,700	\$7,700	\$7,700	\$7,700
<b>TOTAL Expenditures</b>	<b>\$7,700</b>	<b>\$7,700</b>	<b>\$7,700</b>	<b>\$7,700</b>
<b><u>Funding of Expenditures</u></b>				
General Fund (01)	\$7,700	\$7,700	\$7,700	\$7,700
<b>TOTAL Funding of Expenditures</b>	<b>\$7,700</b>	<b>\$7,700</b>	<b>\$7,700</b>	<b>\$7,700</b>
<b><u>Revenues</u></b>				
<b><u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures)</u></b>				
General Fund (01)	(\$7,700)	(\$7,700)	(\$7,700)	(\$7,700)

BB

Sponsor's Initials

1-9-25

Date

RD

Budget Director's Initials

1/8/2025

Date