

(Return in triplicate)

FISCAL NOTE

Bill/Resolution No.: SENATE BILL NO. 2323 Amendment to: _____

Requested by: Legislative Council Date of Receipt: 1-16-87

Please estimate the fiscal impact of the above measure for:

State general or special funds Counties Cities

In the following space note the fiscal effect in dollars of this measure:

Narrative:

SB 2323, if enacted would reduce the amount of penalty on delinquent property taxes and special assessments, impose an interest charge on delinquent property taxes, and reduce the amount of interest that is charged when a property is redeemed from tax sale. If enacted, SB 2323 would reduce the revenue to the State General Fund for the one mill medical center levy by less than \$5,000. The negative impact to the counties and cities for the 1987-89 biennium is set out below. In addition to the negative impacts for counties and cities, there also would be a negative impact to other political subdivisions.

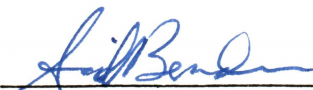
State Fiscal Effect:

<u>1987-88</u>		<u>1988-89</u>		<u>Biennium Total</u>	
<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>	<u>Special Funds</u>	<u>General Fund</u>
	Less than -\$2,500		Less than -\$2,500		Less than -\$5,000

County and City Fiscal Effect:

<u>1987-88</u>		<u>1988-89</u>		<u>Biennium Total</u>	
<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>	<u>Counties</u>	<u>Cities</u>
-\$236,000	-\$157,000	-\$247,000	-\$165,000	-\$483,000	-\$322,000

If additional space is needed, attach a supplemental sheet.

Signed 
 Typed Name Sid Bender
 Department Tax Department

Date Prepared: 1-26-87