## **FISCAL NOTE**

(Return original and 10 copies)							
Bill/Resolution No.:	нв 1288			Amendment to:			
Requested by Legislative Council			Date	of Request:	1-15-97		
Please estimate the fiscal impact (in dollar amounts) of the above measure for state general or special funds, counties, cities, and school districts.							
Narrative:  HB 1288, if enacted, changes the compensation for a special assessor for reassessment from \$80 per day to an amount determined by the board of county commissioners or the tax commissioner, whichever ordered the reassessment. The cost of the reassessment is charged to the political subdivision reassessed. Historically, a reassessment has been ordered on rare occasions to correct inequities in the regular assessment. In the past ten years, only four reassessments have been ordered under this chapter. If a reassessment is ordered after HB 1288 becomes effective, the change in compensation for the special assessor could result in an increased cost for the political subdivision being reassessed. Because of the unpredictable nature of reassessments, we are not able to estimate the fiscal impact, if any.							
2. State fiscal effect in dollar amounts:							
	1995-97 <u>Biennium</u> General Special <u>Fund</u> <u>Funds</u>		1997-99 <u>Biennium</u> General Special <u>Fund</u> <u>Funds</u>		1999-2001 <u>Biennium</u> General Special <u>Fund</u> <u>Funds</u>		
Revenues:							
Expenditures:  3. What, if any, is the effect of this measure on the appropriation for your agency or department:							
a. For rest of 1995-97 biennium:							
b. For the 1997-99 biennium:							
c. For the 1999-2001 biennium:							
County, City, and School District fiscal effect in dollar amounts:							
1995-97 <u>Biennium</u>	1995-97		1997-99 <u>Biennium</u> School		1999-2001 <u>Biennium</u> School		
<u>Counties</u> <u>Cities</u>	<u>Districts</u>	Counties	Cities	<u>Districts</u>	Counties	Cities	<u>Districts</u>
If additional space is			Sign	ed Mil	hijin XD	Home	Left .
a supplemental shee	τ.		Туре	ed Name	Kathryn L. Strombeck		
Date Prepared: 1-17-97			Dep	DepartmentTax			
			Phone Number <u>328-3402</u>				