



**FINAL
FISCAL NOTE**

FISCAL IMPACT: State Local Statutory Public Entity Conditional No Fiscal Impact

Drafting Number: LLS 17-0648
Prime Sponsor(s): Rep. Gray

Date: July 18, 2017
Bill Status: Postponed Indefinitely
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BILL TOPIC: OWNER TAX OBLIGATION FOR DISTRICT VOTER ELIGIBILITY

Note: This bill was not enacted into law; therefore, the impacts identified in this analysis do not take effect.

Summary of Legislation

This bill requires a person in certain special districts to be obligated to pay property taxes prior to the date of property purchase in order to qualify as a voter in that district.

Background

Under current law, a person may qualify as a voter in certain special district elections by virtue of being under a contract to purchase real property in that district.

Local Government Impact

This bill requires that individuals under contract to purchase property in certain special districts pay property taxes prior to the date of purchase in order to qualify as a voter. As such, this bill may reduce the number of qualified voters in a special district. Any reduction in eligible voters will reduce the cost to hold an election in the special district.

While this bill does not change the amount of property taxes that will be collected in a special district, it may change the timing of the property tax collection. This may increase county treasurer workload to adjust property tax collection and distribution procedures and could affect other property tax related accounting practices.

Effective Date

The bill was postponed indefinitely by the House Local Government Committee on February 15, 2017.

State and Local Government Contacts

Counties
Municipalities

Information Technology
Secretary of State

Local Affairs
Special Districts