

Colorado Legislative Council Staff Fiscal Note

LOCAL

CONDITIONAL FISCAL IMPACT

Drafting Number: LLS 09-0498
Prime Sponsor(s): Sen. Gibbs
 Rep. Scanlan

Date: January 28, 2009
Bill Status: Senate Local Government & Energy
Fiscal Analyst: Chris Ward (303-866-5834)

TITLE: CONCERNING REMOVAL OF THE STATUTORY LIMIT ON THE AMOUNT THAT MAY BE RAISED IN A SINGLE YEAR BY A SPECIAL PROPERTY TAX LEVIED BY A BOARD OF COUNTY COMMISSIONERS FOR THE PURPOSE OF FIGHTING SPECIFIED TYPES OF FIRES IN A COUNTY.

Fiscal Impact Summary	FY 2009-2010	FY 2010-2011
State Revenue		
State Expenditures		
FTE Position Change	0.0 FTE	0.0 FTE
Effective Date: Upon signature of the Governor		
Appropriation Summary for FY 2009-2010: None required.		
Local Government Impact: Potential increase in property taxes in certain counties.		

Summary of Legislation

Current law allows counties, with voter approval, to impose a special property tax to generate funding for the purpose of fighting both forest and prairie fires. The tax cannot exceed one mill (\$1 per \$1,000 of taxable value) or \$500,000 per year, whichever is less. This bill removes the limit and allows counties to impose any tax level approved by voters.

Local Government Impact

The bill allows for an increase in the property taxes imposed by certain counties, if approved by voters. The actual increase cannot be estimated, but will depend on how much counties choose to seek, and how much voters choose to approve. Further, because any increase in property taxes is subject to voter approval, the bill is assessed as having a conditional fiscal impact.

Departments Contacted

Local Affairs