


Colorado Legislative Council Staff Fiscal Note
STATE
FISCAL IMPACT

Drafting Number: LLS 10-0853
Prime Sponsor(s): Rep. Massey

Date: February 11, 2010
Bill Status: House SVMA
Fiscal Analyst: Marc Carey (303-866-4102)

TITLE: CONCERNING THE CREATION OF A TASK FORCE TO STUDY PROPERTY TAX ASSESSMENT ISSUES RELATED TO THE USE OF LAND FOR AGRICULTURAL PURPOSES.

Fiscal Impact Summary	FY 2010-2011	FY 2011-2012
State Revenue		
State Expenditures General Fund	\$24,776	
FTE Position Change	0.4 FTE	
Effective Date: Upon signature of the Governor, or upon becoming law without his signature.		
Appropriation Summary for FY 2010-2011: See State Appropriations section.		
Local Government Impact: None.		

Summary of Legislation

This bill establishes a 13-member task force to study the assessment and classification of agricultural and residential land and propose legislation to ensure that land is valued based on its actual use. The bill specifies membership on the task force and requires that the task force meet not more than 6 times during the 2010 interim. The task force is to consider issues related to agricultural land classification including:

- the current system of agricultural and residential property in Colorado;
- the fiscal, land use, and other impacts of the state's current classification system; and
- any ideas for improving the current classification system.

The bill requires the task force to submit a written report their findings, including any recommended legislation to Legislative Council by October 15, 2010.

State Expenditures

The Legislative Branch is budgeted each year with resources to support a limited number of interim committees of the General Assembly (6 to 8) as provided for by joint resolution of the Legislative Council, or by resolution of the Executive Committee of the Legislative Council as established by Section 2-3-303.3, C.R.S.

If this interim task force is not designated by the Legislative Council to be one of the prioritized committees, or if the costs of this interim task force are not included in the budgeted amount, the Legislative Department will incur additional costs of \$24,776 General Fund and 0.4 FTE in FY 2010-11, as shown in Table 1 to support the interim task force. These costs are for staff support and reimbursement of member expenses.

Table 1. Cost Components of HB10-1293	
Cost Components	FY 2010-11
Personal Services	\$20,288
Senior Research Assistant (0.3 FTE) and Staff Attorney (0.1 FTE)	0.4
Legislator Per Diem and Expenses (4 Legislative members * \$187 * 6 meetings)	\$4,488
TOTAL	\$24,776

Expenditures Not Included

Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. The centrally appropriated costs subject to this policy are summarized in Table 2.

Table 2. Expenditures Not Included Under HB 10-1293*	
Cost Components	FY 2010-11
Employee Insurance (Health, Life, Dental, and Short-term Disability)	\$2,868
Supplemental Employee Retirement Payments	\$754
TOTAL	\$3,622

**More information is available at: <http://www.colorado.gov/cs/Satellite/CGA-LegislativeCouncil/CLC/1200536133924>*

State Appropriations

If this interim task force is not designated by the Legislative Council to be one of the prioritized committees, or if the costs of this interim committee are not included in the budgeted amount, the Legislative Branch will require a General Fund appropriation of \$24,776 and 0.4 FTE for FY 2010-11.

Departments Contacted

Legislative Branch