

# Multiple Agency Fiscal Note Summary

<b>Bill Number:</b> 2545 HB	<b>Title:</b> Mosquito control districts
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## Estimated Cash Receipts

NONE

## Estimated Expenditures

Agency Name	2017-19			2019-21			2021-23		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
<b>Total</b>	<b>0.0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>	<b>\$0</b>	<b>\$0</b>

## Estimated Capital Budget Impact

NONE

<b>Prepared by:</b> Kathy Cody, OFM	<b>Phone:</b> (360) 902-9822	<b>Date Published:</b> Final 1/17/2018
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\* See Office of the Administrator for the Courts judicial fiscal note

\*\* See local government fiscal note

ENPID: 49647

FNS029 Multi Agency rollup

# Department of Revenue Fiscal Note

<b>Bill Number:</b> 2545 HB	<b>Title:</b> Mosquito control districts	<b>Agency:</b> 140-Department of Revenue
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## Part I: Estimates

☒ No Fiscal Impact

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

- ☐ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact: Yvonne Walker	Phone: 360-786-7841	Date: 01/10/2018
Agency Preparation: Beth Leech	Phone: 360-534-1513	Date: 01/12/2018
Agency Approval: Kim Davis	Phone: 360-534-1508	Date: 01/12/2018
OFM Review: Kathy Cody	Phone: (360) 902-9822	Date: 01/12/2018

Request # 2545-1-1

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Briefly describe, by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.*

This bill moves the governing of liens, collections, payment of assessments, delinquent assessments, interest and penalties, lien foreclosure and foreclosed property as applied to mosquito control districts under the property tax statutes in RCW 84.56 and 84.64 from the local county road district statutes in RCW 36.88.

It also allows county treasurers to collect a fee for collecting the assessments on behalf of the mosquito control district.

### II. B - Cash receipts Impact

*Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.*

This legislation results in no revenue impact to taxes administered by the Department of Revenue.

### II. C - Expenditures

*Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.*

The Department will not incur any costs with the implementation of this legislation.

## Part III: Expenditure Detail

## Part IV: Capital Budget Impact

None.

## Part V: New Rule Making Required

*Identify provisions of the measure that require the agency to adopt new administrative rules or repeal/revise existing rules.*

No rule-making required.

# LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

<b>Bill Number:</b> 2545 HB	<b>Title:</b> Mosquito control districts
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## Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

### Legislation Impacts:

- ☐ Cities:
- ☒ Counties: County treasurers
- ☒ Special Districts: Mosquito control districts
- ☐ Specific jurisdictions only:
- ☐ Variance occurs due to:

## Part II: Estimates

- ☒ No fiscal impacts.
- ☐ Expenditures represent one-time costs:
- ☐ Legislation provides local option:
- ☐ Key variables cannot be estimated with certainty at this time:

## Part III: Preparation and Approval

Fiscal Note Analyst: Donald Whiting	Phone: 360-725-5030	Date: 01/17/2018
Leg. Committee Contact: Yvonne Walker	Phone: 360-786-7841	Date: 01/10/2018
Agency Approval: Steve Salmi	Phone: (360) 725 5034	Date: 01/17/2018
OFM Review: Kathy Cody	Phone: (360) 902-9822	Date: 01/17/2018

## **Part IV: Analysis**

### **A. SUMMARY OF BILL**

*Provide a clear, succinct description of the bill with an emphasis on how it impacts local government.*

This bill changes the statutory provisions that govern liens, collections, payment of assessments, delinquent assessments, interest and penalties, lien foreclosure, and foreclosed property as applied to mosquito control districts from the local county road improvement districts statutes to the statutes relating to the collection of property taxes by the county treasurer. This bill would eliminate the need to file foreclosures on delinquent mosquito district assessments after two years and then refile foreclosure for other taxes and assessments on the same property after the third year of delinquency.

#### **BACKGROUND:**

There are 18 mosquito control districts located in Adams, Benton, Chelan (3), Clark, Cowlitz, Douglas, Ferry, Franklin, Grant(3), Island, Skamania, Walla Walla (2), and Yakima counties. Clark County reported that there were less than 75 foreclosures initiated in that county in the last fiscal year and less than one-half of these involved property in mosquito control districts.

### **B. SUMMARY OF EXPENDITURE IMPACTS**

*Briefly describe and quantify the expenditure impacts of the legislation on local governments, identifying the expenditure provisions by section number, and when appropriate, the detail of expenditures. Delineate between city, county and special district impacts.*

This bill has no fiscal impact because it would not change the volume of liens or foreclosures for delinquent mosquito control district assessments, or the fees collected by the county treasurer during the foreclosure process. There could be incidental savings to the county treasurer because the process for mosquito districts would be more consistent with that for other jurisdictions.

### **C. SUMMARY OF REVENUE IMPACTS**

*Briefly describe and quantify the revenue impacts of the legislation on local governments, identifying the revenue provisions by section number, and when appropriate, the detail of revenue sources. Delineate between city, county and special district impacts.*

This bill would have no revenue impact on mosquito control districts or on the office of the county treasurer.

#### **SOURCES:**

Benton County Mosquito Control District  
Washington Association of County Officials  
Lewis County Treasurer  
Clark County Treasurer