

The fiscal impact of this legislation is indeterminable. The impact to counties should be neutral to minimal due to the fact they should continue to receive revenue comparable to that received prior to the annexation. A similar impact to cities is expected.

Part III: Differences to Local Government Mandate Statement from Prior Versions

The fiscal impact of SB 274 SCS 1 remains the same as the impact to SB 274 as introduced.

SCS 1 retains the original provisions of the bill but replaces reference to KRS 81A.420 with KRS 81A.412 in Section 1(2)(a) of the Act, incorporating property owner consent of the annexation.

Data Source(s): LRC Staff

Preparer: Mark Offerman **Reviewer:** KHC **Date:** 3/1/21