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## FISCAL IMPACT REPORT

SPONSOR Powdrell-Culbert/  
Rehm/Ruiloba/ ORIGINAL DATE 2/14/19  
Townsend LAST UPDATED \_\_\_\_\_ HJR 9  
 SHORT TITLE Responder Surviving Spouse Property Tax, CA SB \_\_\_\_\_  
 ANALYST Chilton

### ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)

	FY19	FY20	FY21	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
<b>Total</b>		\$4.2		\$4.2	Non-recurring	General Fund

(Parenthesis ( ) Indicate Expenditure Decreases)

### SOURCES OF INFORMATION

LFC Files

Responses Received From  
Department of Public Safety (DPS)

### SUMMARY

#### Synopsis of Joint Resolution

House Joint Resolution 9 would exempt the surviving spouse of a first responder who died while performing hazardous or dangerous duties benefiting the public from property taxes.

The person claiming this benefit would have to prove eligibility.

### FISCAL IMPLICATIONS

There would be no cost to state government for the abatement of property taxes for the spouse survivors of first responders dying in the line of duty, as property taxes are assessed by subunits, such as counties, cities, and conservancy districts. These unites would bear the cost of not receiving property taxes from these families.

The SOS is constitutionally required to publish the full text of each proposed constitutional amendment once a week for four weeks preceding the election in one newspaper in every county in the state. In 2018, the SOS spent \$16,200 for the required newspaper publications; however, the cost is dependent upon the number and length of the constitutional amendments proposed.

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For planning purposes, SOS advises \$21.13 per word be used to represent the costs realized in the 2018 general election to estimate the cost of publishing each constitutional amendment. If there were a 200 word announcement, the cost would be \$4,226.

**TECHNICAL ISSUES**

The act does not specify how the surviving spouse would prove her/his eligibility for this benefit.

LAC/gb