



Thank you for the opportunity to comment on the *Local Impact Statement Report*. The work LSC has done to provide the local impact statements on the bills that are included in the LIS requirement is greatly appreciated. However, CCAO would once again like to state our concern that the exemptions from the LIS requirement are of such a size and scope as to deprive the General Assembly of an accurate lens from which to view the impact of unfunded mandates and the ramifications of tax/fiscal policies on county government.

We have no comments relative to the content of the local impact statements done as part of the report. We would note that while this report captures the fiscal implications of the decrease in the wireless 9-1-1 surcharge enacted in H.B. 360, it is not required to address many of the policy changes that will result in budgetary implications that were contained in H.B. 509, the local government mid-biennial review legislation.

Primary among the LIS report exemptions that causes concern is the state biennial budget. While not enacted in the 2012 timeframe of this LIS report, H.B. 59 enacted this year contained sweeping policy changes across an array of program areas relative to counties. Although the LGF was placed back on a percentage of tax receipts formula, the overall tax policy changes enacted through the budget resulted in the LGF experiencing a 3.1% increase for the two-year average between SFY 2013-2015, and local governments seeing a 23.7% cut in calendar year 2013 and a 1.3% increase in calendar year 2014. H.B. 59 also eliminated the 12.5% property tax rollback on any new or replacement levies, which will make it more difficult for local governments to secure the passage of levies that support critical government services.

Again, thank you for the opportunity to comment on the LIS report. CCAO sincerely values the dedicated service and expertise that LSC provides to the legislative process.