



Final Fiscal Note

Drafting Number:	LLS 24-0863	Date:	July 9, 2024
Prime Sponsors:	Sen. Simpson Rep. Martinez	Bill Status:	Signed into Law
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Bill Topic: **MODIFY COUNTY ELECTED OFFICER SALARY CATEGORIES**

Summary of Fiscal Impact:	<input type="checkbox"/> State Revenue	<input type="checkbox"/> State Transfer	<input checked="" type="checkbox"/> Local Government
	<input type="checkbox"/> State Expenditure	<input type="checkbox"/> TABOR Refund	<input type="checkbox"/> Statutory Public Entity

For the purpose of setting the salaries of elected county officers, this bill reclassifies three counties. Reclassifying these counties increases county expenditures for officer salaries.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The final fiscal note reflects the enacted bill.

Summary of Legislation

The salary of county officers is set in statute and determined by the category of the county in which the officer serves (grouped as categories I through VI). Four subcategories, A through D, were added to each category in 2015 for the purpose of adjusting county officer salaries. The statutory salary amounts are adjusted every two years for inflation and take effect for terms commencing after any change is made.

This bill reclassifies three counties with an accompanying percentage increase in salary:

- Elbert County changes from category IV-A to III-A (17.7 percent increase for commissioners, treasurers, assessors, clerks, and full-time coroners; 14.1 percent increase for sheriffs; 50.0 percent increase for surveyors; and 49.8 percent increase for part-time coroners);
- Fremont County changes from category II-C to category II-B (9.1 percent increase for commissioners, treasurers, assessors, clerks, sheriffs, surveyors, and part-time coroners);
- Rio Grande County changes from category IV-C to category III-C (17.7 percent increase for commissioners, treasurers, assessors, clerks, and full-time coroners; 14.1 percent increase for sheriffs; 50.0 percent increase for surveyors; and 49.8 percent increase for part-time coroners); and,

- Hinsdale County changes from category V-B to category V-A (8.3 percent increase for commissioners, treasurers, assessors, clerks, sheriffs, surveyors, and part-time coroners).

Local Government

The bill increases county government expenditures for salaries for the designated officials whose salary is set in state statute. The bill categorizes three counties into higher tiers, resulting in higher salaries for commissioners, treasurers, assessors, clerks, coroners, sheriffs, and surveyors in those counties.

Effective Date

The bill was signed into law by the Governor on April 11, 2024, and takes effect on August 7, 2024, assuming no referendum petition is filed.

State and Local Government Contacts

Counties

County Clerks

Local Affairs

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).