



average of \$800 each (\$20,000) for computer vendors to program county databases for this data transfer.

Data entry was another cost identified by tax professionals interviewed in 1998. It was estimated that 25 county Tax Assessors might spend approximately \$400 each (\$10,000) for temporary clerks to do data entry on deed transfer files in order to update the county tax files. Small counties with few land transactions do not experience a backlog in deed transfer filings. It was suggested in 1998 that temporary clerks would be needed each year due to this bill, but this fiscal note assumes that keeping deed and tax files current should be standard operating procedure for the tax listing process and is not a new requirement on county governments.

**FISCAL RESEARCH DIVISION 733-4910**

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