

Fiscal Estimate Narratives

DOR 11/29/2005

LRB Number	05-3554/1	Introduction Number	SB-444	Estimate Type	Original
Description The duties of a real property lister					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, a county board may appoint a real property lister who may perform the following duties regarding parcels of real property in the county:

- (1) Prepare and maintain information, including parcel number, owner's name and mailing address, legal description, number of acres if over one acre in size, and which school district and any special district in which the parcel is located.
- (2) Provide information for use by property assessors, municipal clerks and treasurers, and other county officials.
- (3) Serve as coordinator between the county and taxation districts for assessment and taxation purposes.
- (4) Provide computer services to local assessors and municipal officials for preparation of assessment rolls, assessment notices, summary reports, tax rolls, and tax bills.

Under the bill, a county-appointed real property lister is required, rather than permitted, to perform the duties listed above. In addition, the bill:

- (1) Requires the lister to review recorded conveyance documents for validity, accuracy, and completeness for purposes of assessment, taxation, and parcel mapping.
- (2) Requires the lister to create and maintain data bases, and provide for the electronic transfer and publication of such information, for use by assessors, local officials, and the DOR.
- (3) Expands the duty of a lister to provide information to assessors and local officials to collecting, organizing, and distributing the information.
- (4) Includes DOR as a recipient of the lister's information and includes DOR as an entity for whom the lister serves as coordinator for assessment and taxation purposes.

Under current law, the Department of Revenue (DOR) prescribes the forms used to prepare assessment rolls, tax rolls, tax bills, and other property tax related matters. Local governments obtain these forms from their county designee. The county designee must obtain these forms at county expense.

Under the bill, the county designee would no longer have to obtain DOR prescribed forms at county expense. As a result, the county designee may be able to charge local governments for the forms they need.

To the extent that the activities required of real property listers under the bill are not currently being done, this bill would increase county expenditures. Information on expenditures by real property listers is not separately reported in current county financial report forms submitted to DOR. Therefore, DOR does not have data to estimate the increased county costs due to expanded activities of real property listers or the shift in costs that could occur due to the county no longer needing to pay for the required tax-related forms.

There is no state fiscal effect.

Long-Range Fiscal Implications