

Fiscal Estimate Narratives
DOR 12/13/2011

LRB Number	11-3337/2	Introduction Number	AB-0394	Estimate Type	Original
Description Voiding the annexation of territory in the town of Harrison in Calumet County by the city of Kaukauna					

Assumptions Used in Arriving at Fiscal Estimate

This bill voids an annexation of territory in the town of Harrison in Calumet County by the City of Kaukauna, which the city commenced on or about October 19, 2010.

Currently, property tax data are tracked for two types of entities - "taxation jurisdictions" and "taxation districts". A "taxation jurisdiction" is an entity which has the legal power to levy a property tax, such as counties, municipalities, school districts, technical college districts, metropolitan sewerage districts, town sanitary districts, and inland lake protection and rehabilitation districts. A "taxation district" usually consists of a single municipality. However, if a municipality lies in two or more counties, each separate county piece is considered a "taxation district". This is done because procedures for settling tax collections and for collecting unpaid taxes are the responsibility of county governments.

For 2011/12 property tax purposes, a "taxation district" was created for the portion of the City of Kaukauna in Calumet County. Under the bill, this "taxation district" would be eliminated. The equalized value of this "taxation district" in 2011 was \$0, meaning that no property taxes will be shifted as a result of the bill.

The Department of Revenue incurs minor costs when a "taxation district" is either created or eliminated. These costs can be absorbed within currently available budgetary authority.

Local administrative costs of the bill are expected to be minimal.

Long-Range Fiscal Implications