Fiscal Estimate - 2019 Session

\boxtimes	Original	Upo	dated	Corre	cted	Suppleme	ental			
LRE	3 Number	19-4191/1		Introduct	tion Number	AB-0472				
Description exception from local levy limits for certain amounts levied for charges assessed by a joint emergency medical services department										
Fisca	al Effect									
State	No State Fisco Indeterminate Increase I Appropria Decrease Appropria	e Existing tions Existing	Increase E Revenues Decrease Revenues	_	☑Increase Cos absorb withir ☑Ye ☐Decrease Co	n agency's bud s				
Loca	No Local Go Indeterminat 1. Increas Permisa 2. Decrea	e Costs sive Mandatory	4. Decrease F	Mandatory Revenue	5.Types of Loca Units Affected Towns Counties School Districts		⊠Cities			
Fund	d Sources Aff	ected			Affected Ch. 20 Appropriations					
	GPR 🔲 FEI	D PRO	PRS SEC	SEGS						
Age	ncy/Prepared	Ву	Au	thorized Sign	ature		Date			
DOF	R/ Craig Steinfe	eldt (608) 266-5705	5 Jar	nie Adams (60	8) 266-6785		10/1/2019			

Fiscal Estimate Narratives DOR 10/1/2019

LRB Number	19-4191/1	Introduction Number	AB-0472	Estimate Type	Original				
Description exception from local levy limits for certain amounts levied for charges assessed by a joint emergency medical services department									

Assumptions Used in Arriving at Fiscal Estimate

Under current law, a political subdivision may not increase its levy by a percentage that exceeds its valuation factor—defined as the greater of either zero percent or the percentage change in the political subdivision's equalized value due to net new construction. Current law contains a number of levy limit exceptions and one is for the amount a municipality (city, village, or town), levies to pay for charges assessed by a joint fire department, but only to the extent that the amount levied for such charges would cause the municipality to exceed the otherwise applicable levy limit. The bill expands the joint fire department exception to include charges by joint emergency medical services district.

The department does not have data on actual or potential joint emergency medical service districts, but the bill would allow local governments who belong to a joint emergency medical services district to increase revenue through local property tax levies. The local fiscal effect would vary to the extent a local government qualifies for the new levy limit exception.

Long-Range Fiscal Implications