

### Fiscal Estimate - 2019 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>19-3403/1</b>	<b>Introduction Number</b> <b>SB-291</b>
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**Description**  
 holding a referendum to increase a political subdivision's levy limit

**Fiscal Effect**

**State:**

<input type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Decrease Existing Appropriations		
<input type="checkbox"/> Create New Appropriations		

**Local:**

<input type="checkbox"/> No Local Government Costs		
<input checked="" type="checkbox"/> Indeterminate		
1. <input checked="" type="checkbox"/> Increase Costs	3. <input type="checkbox"/> Increase Revenue	<b>5. Types of Local Government Units Affected</b>
<input type="checkbox"/> Permissive <input checked="" type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
2. <input type="checkbox"/> Decrease Costs	4. <input type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
		<input checked="" type="checkbox"/> Towns <input checked="" type="checkbox"/> Village <input checked="" type="checkbox"/> Cities <input checked="" type="checkbox"/> Counties <input type="checkbox"/> Others <input checked="" type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts

<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

<b>Agency/Prepared By</b> ELEC/ Richard Rydecki (608) 261-2015	<b>Authorized Signature</b> Meagan Wolfe (608) 266-8175	<b>Date</b> 10/4/2019
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## Fiscal Estimate Narratives

ELEC 10/4/2019

LRB Number	19-3403/1	Introduction Number	SB-291	Estimate Type	Original
<b>Description</b> holding a referendum to increase a political subdivision's levy limit					

### Assumptions Used in Arriving at Fiscal Estimate

This bill would make changes to the referenda process used by political subdivisions to determine if voters are in favor of an increase of the property tax levy. The bill changes the formula used to determine the amount that the levy limit can be increased and removes the prescribed language for the referendum question from statute. The bill also removes restrictions on when a special referendum can be called in even-numbered years. Currently, any referenda that would increase property tax levy must be held in conjunction with a regularly scheduled election in even-numbered years. This bill removes this restriction and would allow political subdivisions to schedule these referenda as special elections independent of regularly scheduled elections.

The only fiscal effect of this bill would be the ability for the political subdivision to call a special referendum in an even-numbered year, where those referenda previously would have been restricted to the next succeeding primary or election. The result could be an increase in the cost of holding additional election events in even numbered years. For reference, three such referenda were held during the 2016 General Election and twenty were on ballots during two elections in 2018. In comparison, three special referenda to increase property tax levies were held in 2017 independent of regularly scheduled elections.

It is difficult to determine how many of the twenty-three referenda held in the previous two even-numbered years would have resulted in additional elections had the political subdivision been able to schedule those referenda as special elections. All costs associated with each special election would be paid for by the political subdivision that called the election and would represent an increase in local election-related costs.

### Long-Range Fiscal Implications