

FISCAL ESTIMATE FORM

1999 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB # -2094/1

INTRODUCTION # AB 248

Admin. Rule #

Subject

Exclude Religious Associations from the Property Tax Exemption Filing Fee

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

Increase Costs - May be Possible to Absorb
 Within Agency's Budget Yes No

Decrease Costs

Local: No Local Government Costs

1. Increase Costs
 Permissive Mandatory
 2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory
 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:

- Towns Villages Cities
 Counties Others _____
 School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate:

Once every two years owners of exempt real property are required to file a report with the municipal clerk showing, among other things, the estimated fair market value of their exempt property. Owners of more than one parcel of exempt property are permitted to report all of their exempt property in the municipality in a single, "multi-parcel" report. The municipality may charge a "reasonable filing fee" sufficient to defray costs of distributing, reviewing and processing the forms. The information from the individual filings is consolidated by the municipal clerk and reported to the Department of Revenue, which uses the data as the basis for its property tax exemption report in the biennial Summary of Tax Exemption Devices.

Under the bill, religious associations would still have to report their exempt property to the municipal clerk but would not be subject to the fee for filing.

Based on the 1997-99 Summary of Tax Exemption Devices, religious associations reported 5,243 places of worship statewide. According to the Wisconsin Towns Association, fewer than half of the towns charge a filing fee. In towns that do charge, the filing fee is typically \$5 or \$10 per report. Based on a telephone survey of cities, about half of the cities charge a filing fee of up to \$30 per report.

In municipalities that charge a filing fee, the bill will reduce revenues for administering the exemption report program.

Long-Range Fiscal Implications:

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
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FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

1999 Session

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Exclude Religious Associations from the Property Tax Exemption Filing Fee

I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:	Annualized Fiscal impact on State funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations - Salaries and Fringe (FTE Position Changes)	\$ (FTE)	\$ - (- FTE)
State Operations-Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
TOTAL State Revenues	\$	\$ -

NET ANNUALIZED FISCAL IMPACT

STATE

LOCAL

NET CHANGE IN COSTS	\$ _____	\$ _____
NET CHANGE IN REVENUES	\$ _____	\$ see text of fiscal note

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