

Fiscal Estimate - 2001 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 01-2471/1	Introduction Number SB-98
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Subject
 Property tax exemption for YMCA

Fiscal Effect

State:

No State Fiscal Effect
 Indeterminate

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

No Local Government Costs
 Indeterminate

1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	5. Types of Local Government Units Affected <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
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Fund Sources Affected	Affected Ch. 20 Appropriations
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input checked="" type="checkbox"/> SEG <input type="checkbox"/> SEGS	Conservation Fund

Agency/Prepared By DOR/ Rebecca Boldt (608) 266-6785	Authorized Signature Yeang-Eng Braun (608) 266-2700	Date 3/29/01
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Fiscal Estimate Narratives

DOR 3/29/01

LRB Number 01-2471/1	Introduction Number SB-98	Estimate Type Original
Subject Property tax exemption for YMCA		

Assumptions Used in Arriving at Fiscal Estimate

Under current law, property located in towns, not exceeding 40 acres, owned by the Young Men's Christian Associations (YMCA) used for summer camps are exempt from property taxation. Also under current law, property, not exceeding 10 acres, owned and used exclusively by educational or benevolent associations are exempt from property taxation.

The bill would exempt all property owned by the YMCA. The exemption would be limited to 10 acres of property located inside the limit of any incorporated city or village and to 40 acres of unincorporated property.

According to the YMCA Management Resource Center, there are 44 YMCA facilities in Wisconsin operating on YMCA-owned property. Currently these facilities are exempt as property owned and exclusively used by a benevolent organization. Thus, the bill would have no fiscal effect on property owned and used by the YMCA.

It is assumed that all property currently owned by the YMCA in the state is exclusively used by the organization. However, to the extent that the bill does not require that the YMCA exclusively use the exempt property, the bill would also exempt all property the YMCA may acquire in the future that would not be exclusively used by the organization. To the extent that property that would be taxable under current law becomes exempt, the bill would result in a property tax shift from YMCA property to other property taxpayers. State forestation tax revenue would decrease by a minor amount.

The bill would require minor modification to the Property Assessment Manual for Wisconsin Assessors, the costs of which can be absorbed.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2001 Session

Detailed Estimate of Annual Fiscal Effect

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Subject Property tax exemption for YMCA			
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 funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
State Operations - Salaries and Fringes		\$	
(FTE Position Changes)			
State Operations - Other Costs			
Local Assistance			
Aids to Individuals or Organizations			
TOTAL State Costs by Category		\$	\$
B. State Costs by Source of Funds			
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 REVENUE		\$See text of fiscal note.	\$
Agency/Prepared By		Authorized Signature	
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		Date	
		3/29/01	