

Fiscal Estimate Narratives

DOR 2/19/2004

LRB Number	03-3943/1	Introduction Number	SB-465	Estimate Type	Original
Subject					
Duties of real property listers					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, a county board may appoint a real property lister who may perform the following duties regarding parcels of real property in the county: (1) Prepare and maintain information, including parcel number, owner's name and mailing address, legal description, number of acres if over one acre in size, and which school district and any special district in which the parcel is located. (2) Provide information for use by property assessors, municipal clerks and treasurers, and other county officials. (3) Serve as coordinator between the county and taxation districts for assessment and taxation purposes. (4) Provide computer services to local assessors and municipal officials for preparation of assessment rolls, assessment notices, summary reports, tax rolls, and tax bills.

Under current law, the Department of Revenue (DOR) prescribes the forms used to prepare assessment rolls, tax rolls, tax bills, and other property tax related matters. Local governments obtain these forms from their county designee. The county designee must obtain these forms at county expense.

Under the bill, a county-appointed real property lister is required to perform the duties listed above. In addition, the bill requires the appointee (1) to review recorded conveyance documents for validity, accuracy, and completeness for purposes of assessment, taxation, and parcel mapping and (2) to create and maintain data bases, and provide for the electronic transfer and publication of such information, for use by assessors, local officials, and the DOR. The current duty to provide information to assessors and local officials is expanded to collecting, organizing, and distributing this information. In addition, DOR is listed as a recipient of this information and included as an entity for whom the lister serves as coordinator for assessment and taxation purposes.

Under the bill, the county designee would no longer need to obtain DOR-prescribed forms at county expense. As a result, the county designee may be able to charge local governments for the forms they need.

To the extent that the activities required of real property listers under the bill are not currently being done, this bill would increase county expenditures. Information on expenditures by real property listers is not separately reported in current county financial report forms submitted to the Department of Revenue. It is therefore not possible to reasonably estimate the increase in costs this bill would engender. It is also not possible to reasonably estimate the shift in costs that could occur due to the county no longer needing to pay for the required mandated tax-related forms.

Long-Range Fiscal Implications