

Fiscal Estimate - 2005 Session

☒ Original
 ☐ Updated
 ☐ Corrected
 ☐ Supplemental

LRB Number 05-4637/1	Introduction Number AB-1119	
Description Aids payments to the town of Stark for land and improvements in the Kickapoo Valley Reserve		
Fiscal Effect State: <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"> <input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input checked="" type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Create New Appropriations </div> <div style="width: 33%;"> <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues </div> <div style="width: 33%;"> <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <div style="text-align: center;"> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div> <input type="checkbox"/> Decrease Costs </div> </div> Local: <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"> <input type="checkbox"/> No Local Government Costs <input type="checkbox"/> 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 </div> <div style="width: 33%;"> 3. <input checked="" type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input checked="" type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory </div> <div style="width: 33%;"> 5. Types of Local Government Units Affected <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"> <input checked="" type="checkbox"/> Towns <input checked="" type="checkbox"/> Counties <input checked="" type="checkbox"/> School Districts </div> <div style="width: 33%;"> <input type="checkbox"/> Village <input type="checkbox"/> Others <input checked="" type="checkbox"/> WTCS Districts </div> <div style="width: 33%;"> <input type="checkbox"/> Cities </div> </div> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div> Fund Sources Affected <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 20.380 (2) (r) </div> <div> Affected Ch. 20 Appropriations </div> </div>		
Agency/Prepared By DOR/ Daniel Huegel (608) 266-5705	Authorized Signature Paul Ziegler (608) 266-5773	Date 3/29/2006

Fiscal Estimate Narratives

DOR 3/30/2006

LRB Number	05-4637/1	Introduction Number	AB-1119	Estimate Type	Original
Description					
Aids payments to the town of Stark for land and improvements in the Kickapoo Valley Reserve					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, the Kickapoo Valley Reserve Board annually makes an in-lieu of tax payment to each municipality where its land is located equal to the estimated value of its land in the municipality (excluding improvements) times the municipality's gross tax rate (based on total property taxes before applying any property tax credits) minus the state property tax rate. The payment is funded from a sum-sufficient appropriation funded from the conservation fund (SEG funding).

The Board is required to make these in-lieu of tax payments by January 31. The treasurer of the municipality that receives such a payment is required to pay a proportionate share (based on the taxes that would have been levied on the land if it had been taxable) to the treasurer of the county, school district, technical college district, and any special district by February 15.

Under the bill, in 2007, the Kickapoo Valley Reserve will be required to make an additional one-time in-lieu of tax payment to the Town of Stark based on the estimated value of the Kickapoo Valley Reserve Visitor Center.

Based on information from the Kickapoo Valley Reserve web site, construction costs for the Visitor Center were about \$2.5 million. For purposes of this estimate, it is assumed that the in-lieu of tax payment for the Visitor Center will be calculated based on this value. The gross tax rate excluding the state property tax in the Town of Stark for the 2005/06 property tax year was \$23.74 per \$1,000 equalized value. Thus, if the bill had been in effect for 2006, an in-lieu of tax payment of \$59,350 ($\$2,500,000 \times 0.02374$) would have been made.

If the Department of Revenue is called on to help estimate a market value for the Visitor Center, costs will be incurred. Such costs can be absorbed.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2005 Session

Detailed Estimate of Annual Fiscal Effect

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Description Aids payments to the town of Stark for land and improvements in the Kickapoo Valley Reserve		
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): A one-time increase in the SEG-Conservation fund appropriation under s. 20.380 (2)(r) of \$59,350.		
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	\$	\$
Agency/Prepared By DOR/ Daniel Huegel (608) 266-5705		
Authorized Signature Paul Ziegler (608) 266-5773		Date 3/29/2006