

Fiscal Estimate - 2005 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 05-0069/1	Introduction Number AB-96									
Subject										
Include prorated taxes in condemnation awards										
Fiscal Effect										
State:										
<input checked="" type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 33%;"><input type="checkbox"/> Increase Existing Appropriations</td> <td style="width: 33%;"><input type="checkbox"/> Increase Existing Revenues</td> <td style="width: 33%;"><input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget</td> </tr> <tr> <td><input type="checkbox"/> Decrease Existing Appropriations</td> <td><input type="checkbox"/> Decrease Existing Revenues</td> <td style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td><input type="checkbox"/> Create New Appropriations</td> <td></td> <td><input type="checkbox"/> Decrease Costs</td> </tr> </table>		<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Increase Existing Revenues	<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget	<input type="checkbox"/> Decrease Existing Appropriations	<input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Create New Appropriations		<input type="checkbox"/> Decrease Costs
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Local:										
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Fund Sources Affected										
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS Affected Ch. 20 Appropriations										
Agency/Prepared By	Authorized Signature	Date								
DOR/ Milda Aksamitauskas (608) 261-5173	Blair Kruger (608) 266-1310	2/21/2005								

Fiscal Estimate Narratives

DOR 2/21/2005

LRB Number	05-0069/1	Introduction Number	AB-96	Estimate Type	Original
Subject					
Include prorated taxes in condemnation awards					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, a property owner whose property has been partially condemned for a sewer, transportation, or other facility pays property taxes for the whole parcel. The prorated portion of the condemnee's property taxes is subtracted from the compensation award. However, the condemnee may file a claim with the condemnor for reimbursement of both the condemnor's and condemnee's shares of the property tax on the partially condemned parcel.

Under the bill, if the property owner retains more than 50% of the property, the condemnor may choose not to subtract the condemnee's prorated property taxes from the award and may add the condemnor's prorated property taxes.

The bill provides an alternative way to settle property taxes on partially condemned property within the compensation award. To the extent that such settlements of property taxes are more efficient under the bill, local costs may decrease minimally.

Long-Range Fiscal Implications