

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:																
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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																
Agency/Prepared By		Authorized Signature	Date													
DOT/ Joel Batha (608) 266-2053		Carol Buckmaster (608) 267-6979	2/21/2005													

Fiscal Estimate Narratives
DOT 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

The Wisconsin Department of Transportation (WisDOT) annually acquires nearly 2000 parcels of land for highway or highway related purposes. Of the number of annual parcels acquired in state fiscal year 2004, WisDOT acquired 136 parcels of a mixed variety by use of its condemnation authority found in Chapter 32 of the Wisconsin Statutes. Of those 136 parcels acquired, approximately 90 percent of them were considered partial acquisitions, that is, where only a portion of the property owner's land was condemned for the public improvement project. Most of that 90 percent were partial acquisitions of less than 50 percent of the owner's land. Assuming, for purposes of this fiscal estimate that 120 parcels were partial acquisitions acquired by condemnation, the following estimated savings would occur in staff time, check processing charges, and overhead, for not having to process the property owner's request for reimbursement of the state's share of the prorated taxes, as the law now requires.

1/2 hour at \$25/hour in Bureau of Highway Real Estate payment processing labor per parcel.
1/2 hour at \$20/hour in District payment processing labor per parcel.

\$15 per parcel avoided for not having to process a second check to the property owner.
\$5 per transaction in basic overhead expenses - computers, electricity, etc.
Total estimated annual WisDOT savings in labor, processing fees and expenses: \$5,100

Because local units of government also acquire via condemnation, though generally on a less frequent basis, for purposes of this fiscal estimate, a figure of 1/2 of the state's savings will be factored into the final overall savings.

Long-Range Fiscal Implications

Those governmental entities that acquire property by condemnation under s. 32.05, Wis. Stats., are given the option to process tax prorations as proposed. Those governmental entities that choose to exercise that option will have some cost savings.

Fiscal Estimate Worksheet - 2005 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

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Subject			
Include prorated taxes in condemnation awards			
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):			
None.			
II. Annualized Costs:		Annualized Fiscal Impact on funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
State Operations - Salaries and Fringes	\$	-2,700	
(FTE Position Changes)			
State Operations - Other Costs		-2,400	
Local Assistance			
Aids to Individuals or Organizations			
TOTAL State Costs by Category	\$	\$-5,100	
B. State Costs by Source of Funds			
GPR			
FED			
PRO/PRS			
SEG/SEG-S		-5,100	
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, ets.)			
	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	\$-5,100	\$-\$2,600	
NET CHANGE IN REVENUE	\$	\$	
Agency/Prepared By		Authorized Signature	Date
DOT/ Joel Batha (608) 266-2053		Carol Buckmaster (608) 267-6979	2/21/2005