

### Fiscal Estimate - 2007 Session

Original     
  Updated     
  Corrected     
  Supplemental

|  |  |  |           |
|--|--|--|-----------|
| <b>LRB Number</b> <b>07-3479/1</b>   |  | <b>Introduction Number</b> <b>SB-521</b>   |           |
| <b>Description</b><br>The duties of a real property lister   |  |  |           |
| <b>Fiscal Effect</b>   |  |  |           |
| <b>State:</b>  |  |  |           |
| <input type="checkbox"/> No State Fiscal Effect  |  |  |           |
| <input type="checkbox"/> Indeterminate   |  |  |           |
| <input type="checkbox"/> Increase Existing Appropriations  |  | <input type="checkbox"/> Increase Existing Revenues  |           |
| <input type="checkbox"/> Decrease Existing Appropriations  |  | <input type="checkbox"/> Decrease Existing Revenues  |           |
| <input type="checkbox"/> Create New Appropriations   |  | <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget<br><input type="checkbox"/> Yes <input type="checkbox"/> No |           |
| <input type="checkbox"/> Decrease Costs  |  |  |           |
| <b>Local:</b>  |  |  |           |
| <input type="checkbox"/> No Local Government Costs   |  |  |           |
| <input checked="" type="checkbox"/> Indeterminate  |  |  |           |
| 1. <input type="checkbox"/> Increase Costs   |  | 3. <input type="checkbox"/> Increase Revenue   |           |
| <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory   |  | <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory   |           |
| 2. <input type="checkbox"/> Decrease Costs   |  | 4. <input type="checkbox"/> Decrease Revenue   |           |
| <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory   |  | <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory   |           |
| 5. Types of Local Government Units Affected  |  |  |           |
| <input checked="" type="checkbox"/> Towns  |  | <input checked="" type="checkbox"/> Village  |           |
| <input checked="" type="checkbox"/> Counties   |  | <input type="checkbox"/> Others  |           |
| <input type="checkbox"/> School Districts  |  | <input type="checkbox"/> WTCS Districts  |           |
| <b>Fund Sources Affected</b>   |  | <b>Affected Ch. 20 Appropriations</b>  |           |
| <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS |  |  |           |
| <b>Agency/Prepared By</b>  |  | <b>Authorized Signature</b>  |           |
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| <b>Date</b>  |  |  | 2/29/2008 |

## Fiscal Estimate Narratives

DOR 2/29/2008

|  |                                   |                               |
|--|-----------------------------------|-------------------------------|
| LRB Number <b>07-3479/1</b>                                | Introduction Number <b>SB-521</b> | Estimate Type <b>Original</b> |
| <b>Description</b><br>The duties of a real property lister |                                   |                               |

### Assumptions Used in Arriving at Fiscal Estimate

#### CURRENT LAW

A county board may appoint a real property lister and appropriate funds for the operation of a county real property lister's office. The county board may delegate any of the following duties to the real property lister:

- (1) The preparation and maintenance of accurate ownership and description information for all parcels of real property in the county. This information may include parcel numbers, owner's name and mailing address, accurate legal descriptions, number of acres if more than one acre, and codes to identify which school district and special purpose district (if any) in which the parcel is located.
- (2) The provision of information on real property parcels for use by assessors, municipal clerks and treasurers, other county officials, and other persons requiring this information.
- (3) To serve as the coordinator between the county and municipalities for property assessment purposes.
- (4) The provision of computer services related to assessment and taxation to municipal assessors, clerks, and treasurers, including but not limited to data entry for the assessment roll, assessment notices, summary reports, tax rolls, and tax bills.

The Department of Revenue (DOR) prescribes the forms used to prepare assessment rolls, tax rolls, tax bills, and other property tax related matters. Each county designee (typically the real property lister) who needs copies of these forms must obtain them from DOR, at county expense, and distribute them to assessors and municipal clerks and treasurers, as needed.

#### PROPOSED LAW

Under the bill, a county board may still choose to appoint a real property lister and fund the operation of the real property lister's office. The list of duties that may be assigned to the real property lister is, however, both expanded and changed such that, if assigned, some of the duties are now mandatory. The new list of duties includes:

- (1) The preparation and maintenance of accurate ownership and description information for all parcels of real property in the county. This information must, rather than may as under current law, include parcel identification numbers, owner's name and mailing address, accurate legal descriptions, number of acres if more than one acre, and codes to identify which school district and special purpose district (if any) in which the parcel is located.
- (2) The review of recorded real property conveyance documents to determine if they are valid, accurate, and complete for assessment, taxation, and parcel mapping purposes.
- (3) The collection, organization, and distribution of information concerning real property records maintained by the county for use by assessors, municipal clerks and treasurers, other county officials, the DOR, and other persons requesting this information.
- (4) To serve as the coordinator and facilitator among the DOR, the county, and municipalities for property assessment purposes.
- (5) The provision of computer services related to assessment and taxation to municipal assessors, clerks, and treasurers, including but not limited to data entry for the assessment roll, assessment notices, summary reports, tax rolls, and tax bills.
- (6) The creation and maintenance of databases of real property ownership and assessment information, and to provide for the electronic transfer and publication of these databases for use by assessors, municipal clerks and treasurers, and the DOR.

The allowable duties under (2) and (6) above are newly articulated by the bill.

In addition, DOR will still prescribe the forms used to prepare assessment rolls, tax rolls, tax bills, and other property tax related matters. Each county designee (typically the real property lister) who needs copies of these forms would obtain them, but no longer explicitly at county expense, and distribute them to assessors and municipal clerks and treasurers, as needed.

## FISCAL EFFECT

Data on expenditures by real property listers is not separately reported in the annual financial report forms filed by counties with the DOR. Thus, it is not possible to accurately estimate any increase in costs the bill could engender. However, to the extent that most counties have undergone or are undergoing a process of updating and modernizing their land records, it is probable that many of the new and revised duties of the real property lister are already being performed by the tax lister or some other county official. As a result, the bill is expected to have minimal effect on county expenditures.

With regard to the forms DOR requires for assessment rolls, tax rolls, tax bills, and other property tax related matters, at one time the county designee was responsible for obtaining copies for use by local officials. Today, all of these forms are available in electronic format on the DOR web site and, in some cases, in electronic format from the county designee. Thus, the provision concerning the county designee obtaining these forms at county expense is archaic. This change in the law is therefore expected to have no effect on county or municipal expenditures.

The bill is expected to have no effect on DOR administrative costs.

## **Long-Range Fiscal Implications**