

### Fiscal Estimate - 2011 Session

Original       Updated       Corrected       Supplemental

<b>LRB Number</b> 11-3595/1	<b>Introduction Number</b> SB-333	
<b>Description</b> Voiding the annexation of territory in the town of Harrison in Calumet County by the city of Kaukauna		
<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"/> 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		
<b>Local:</b> <input checked="" type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate 1. <input type="checkbox"/> Increase Costs      3. <input type="checkbox"/> Increase Revenue      5. Types of Local Government Units Affected <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities 2. <input type="checkbox"/> Decrease Costs      4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <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> DOR/ Daniel Huegel (608) 266-5705	<b>Authorized Signature</b> Paul Ziegler (608) 266-5773	<b>Date</b> 12/13/2011

**Fiscal Estimate Narratives**  
**DOR 12/13/2011**

LRB Number	<b>11-3595/1</b>	Introduction Number	<b>SB-333</b>	Estimate Type	<b>Original</b>
<b>Description</b> Voiding the annexation of territory in the town of Harrison in Calumet County by the city of Kaukauna					

**Assumptions Used in Arriving at Fiscal Estimate**

This bill voids an annexation of territory in the town of Harrison in Calumet County by the City of Kaukauna, which the city commenced on or about October 19, 2010.

Currently, property tax data are tracked for two types of entities - "taxation jurisdictions" and "taxation districts". A "taxation jurisdiction" is an entity which has the legal power to levy a property tax, such as counties, municipalities, school districts, technical college districts, metropolitan sewerage districts, town sanitary districts, and inland lake protection and rehabilitation districts. A "taxation district" usually consists of a single municipality. However, if a municipality lies in two or more counties, each separate county piece is considered a "taxation district". This is done because procedures for settling tax collections and for collecting unpaid taxes are the responsibility of county governments.

For 2011/12 property tax purposes, a "taxation district" was created for the portion of the City of Kaukauna in Calumet County. Under the bill, this "taxation district" would be eliminated. The equalized value of this "taxation district" in 2011 was \$0, meaning that no property taxes will be shifted as a result of the bill.

The Department of Revenue incurs minor costs when a "taxation district" is either created or eliminated. These costs can be absorbed within currently available budgetary authority.

Local administrative costs of the bill are expected to be minimal.

**Long-Range Fiscal Implications**