

Fiscal Estimate - 2019 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 19-0120/1	Introduction Number AB-0310
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Description
 holding a referendum to increase a political subdivision's levy limit

Fiscal Effect

State:

No State Fiscal Effect
 Indeterminate
 Increase Existing Appropriations
 Increase Existing Revenues
 Increase Costs - May be possible to absorb within agency's budget
 Decrease Existing Appropriations
 Decrease Existing Revenues

 Yes No
 Create New Appropriations
 Decrease Costs

Local:

No Local Government Costs
 Indeterminate

1. <input checked="" type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input checked="" type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <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"/> Cities <input checked="" type="checkbox"/> Counties <input type="checkbox"/> Others <input checked="" type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	

Fund Sources Affected	Affected Ch. 20 Appropriations
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

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Fiscal Estimate Narratives
ELEC 10/4/2019

LRB Number	19-0120/1	Introduction Number	AB-0310	Estimate Type	Original
Description holding a referendum to increase a political subdivision's levy limit					

Assumptions Used in Arriving at Fiscal Estimate

This bill would make changes to the referenda process used by political subdivisions to determine if voters are in favor of an increase of the property tax levy. The bill changes the formula used to determine the amount that the levy limit can be increased and removes the prescribed language for the referendum question from statute. The bill also removes restrictions on when a special referendum can be called in even-numbered years. Currently, any referenda that would increase property tax levy must be held in conjunction with a regularly scheduled election in even-numbered years. This bill removes this restriction and would allow political subdivisions to schedule these referenda as special elections independent of regularly scheduled elections.

The only fiscal effect of this bill would be the ability for the political subdivision to call a special referendum in an even-numbered year, where those referenda previously would have been restricted to the next succeeding primary or election. The result could be an increase in the cost of holding additional election events in even numbered years. For reference, three such referenda were held during the 2016 General Election and twenty were on ballots during two elections in 2018. In comparison, three special referenda to increase property tax levies were held in 2017 independent of regularly scheduled elections.

It is difficult to determine how many of the twenty-three referenda held in the previous two even-numbered years would have resulted in additional elections had the political subdivision been able to schedule those referenda as special elections. All costs associated with each special election would be paid for by the political subdivision that called the election and would represent an increase in local election-related costs.

Long-Range Fiscal Implications