

Fiscal Estimate Narratives

DOR 10/15/2019

LRB Number	19-4418/1	Introduction Number	SB-487	Estimate Type	Original
Description an exception from local levy limits for certain amounts levied for charges assessed by a joint emergency medical services department					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, a political subdivision may not increase its levy by a percentage that exceeds its valuation factor—defined as the greater of either zero percent or the percentage change in the political subdivision's equalized value due to net new construction. Current law contains a number of levy limit exceptions and one is for the amount a municipality (city, village, or town), levies to pay for charges assessed by a joint fire department, but only to the extent that the amount levied for such charges would cause the municipality to exceed the otherwise applicable levy limit. The bill expands the joint fire department exception to include charges by joint emergency medical services district.

The department does not have data on actual or potential joint emergency medical service districts, but the bill would allow local governments who belong to a joint emergency medical services district to increase revenue through local property tax levies. The local fiscal effect would vary to the extent a local government qualifies for the new levy limit exception.

Long-Range Fiscal Implications