



**Fiscal Estimate Narratives**

**DOR 3/15/2022**

LRB Number <b>21-6151/1</b>	Introduction Number <b>AB-1101</b>	Estimate Type <b>Original</b>
<b>Description</b> the notice to complete the property tax exemption form		

**Assumptions Used in Arriving at Fiscal Estimate**

Under current law, the owner of property that is exempt from the property tax must file a form with the taxation district clerk by March 31 of each even-numbered year in order to claim the exemption. Under current law, if the clerk does not receive the form by March 31 of the even-numbered year, the clerk must send a notice to the property owner, by certified mail, indicating that the property will be appraised at the owner's expense for assessment purposes if the clerk does not receive the completed form within 30 days following the day on which the notice is sent. Under the bill, during that 30-day period, the clerk must attempt to contact the property owner by email and by phone to notify the owner that the owner must send the completed form to the clerk before the end of the 30-day period.

In 2020, Wisconsin had an estimated 27,440 exempt properties. Under the bill, an indeterminate number of these properties may require the clerk to contact the property owner by phone or email to notify the owner to send the completed form before the end of the 30-day period.

The department does not have any administrative costs.

**Long-Range Fiscal Implications**