

### Fiscal Estimate - 2021 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>21-5108/1</b>	<b>Introduction Number</b> <b>SB-971</b>
<b>Description</b> Including with the property tax bill information about state aid reduction to school districts	
<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 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"/> Cities <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> DOR/ Craig Steinfeldt (608) 266-5705	<b>Authorized Signature</b> Ann DeGarmo (608) 266-7179
<b>Date</b> 2/17/2022	

**Fiscal Estimate Narratives**

**DOR 2/17/2022**

LRB Number <b>21-5108/1</b>	Introduction Number <b>SB-971</b>	Estimate Type <b>Original</b>
<b>Description</b> Including with the property tax bill information about state aid reduction to school districts		

**Assumptions Used in Arriving at Fiscal Estimate**

The bill requires that a property tax bill include information from the school district where the property is located regarding the amount of any gross reduction in state aid to the district as a result of pupils enrolled in the statewide choice program, the Racine choice program, or the Milwaukee choice program or as a result of making payments to private schools under the special needs scholarship program.

The local fiscal effect is indeterminate as the department does not have programming, printing, and mailing costs related to property tax bills. Under the bill, local governments will have to update their programming to accommodate the additional information; the current property tax bill does not have space to display the school choice information without going to multiple pages. Local governments will also have to create a process to collect the school choice information from the Department of Public Instruction.

The department can absorb one-time administrative costs \$1,600 for programming changes.

**Long-Range Fiscal Implications**