Wisconsin Department of Administration Division of Executive Budget and Finance DOA-2048 (R07/2000)

## Fiscal Estimate - 2001 Session

X	Original		Updated		Corrected		Supple	mental		
LRB	Number	01-3714/1		Intro	duction Numb	oer S	B-292			
	Subject									
Proper	ty tax exemp	otion for nonprof	t youth baseba	all associatior	าร					
Fiscal	Effect									
		e Existing itions Existing	Rever Decre Rever	ase Existing		se Costs - within ago Yes se Costs				
Local:  No Local Government Costs  Indeterminate  1. Increase Costs Permissive Mandatory  2. Decrease Costs Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Districts  School Districts										
Fund Sources Affected  Affected Ch. 20 Appropriations  GPR FED PRO PRS SEG SEGS										
Agend	cy/Prepared	Ву		Authorized 9	Signature			Date		
DOR/ Rebecca Boldt (608) 266-6785 Brian					ian Pahnke (608) 266-2700					

## Fiscal Estimate Narratives DOR 11/1/01

LRB Number 01-3714/1	Introduction Number	SB-292	Estimate Type	Original					
Subject									
Property tax exemption for nonprofit youth baseball associations									

## **Assumptions Used in Arriving at Fiscal Estimate**

The bill creates a property tax exemption for land, not exceeding 6 acres, buildings and personal property owned or leased by a nonprofit youth baseball association.

The Department is aware of four facilities owned or leased by youth baseball associations or little league baseball associations. According to the City of Madison Assessor's Office, three facilities in Madison are owned by or leased to little league baseball associations. The properties have a total assessed value of approximately \$220,000. According to the City of Milwaukee Assessor's Office, a youth baseball association owns approximately \$227,000 in property in Milwaukee.

Assuming that there are no other taxable properties owned or leased by nonprofit youth baseball associations and assuming a Madison property tax rate of \$24.76 per \$1,000 of assessed value (the 2000/01 net property tax rate for Madison) and a Milwaukee property tax rate of \$28.39 per \$1,000 of assessed value (the 2000/01 net property tax rate for Milwaukee), the bill would result in a \$5,450 [\$.02476 x \$220,000] property tax shift from nonprofit youth baseball associations to other property taxpayers in Madison and a \$6,450 [.02839 x \$227,000] property tax shift from nonprofit youth baseball associations to other property taxpayers in Milwaukee.

The bill would require a revision in the Wisconsin Property Assessment Manual, the cost of which can be absorbed.

State forestation tax revenue will be reduced by \$90.

**Long-Range Fiscal Implications** 

## **Fiscal Estimate Worksheet - 2001 Session**

Detailed Estimate of Annual Fiscal Effect

	X	Original		] ι	Jpdated			Correcte	d		Suppl	emental	
LF	RB I	Number	01-371	4/1			Intro	duction	Numb	er s	SB-29	2	
	Subject Property tax exemption for nonprofit youth baseball associations												
I. C	I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):												
11. /	Ann	ualized Cos	ts:				Annualized Fiscal Impact on funds from:						
								Increased	Costs		Decre	eased Costs	
Α.	Stat	e Costs by	Category										
	State	Operations	- Salaries a	and F	ringes				\$				
	FTE	Position Ch	anges)					***************************************					
-		Operations		sts									
L	_oca	l Assistance											
$\coprod'$	Aids	to Individual	s or Organiz	zatio	ns								
Ш	TC	OTAL State	Costs by C	ateg	ory				\$			\$	
В.	B. State Costs by Source of Funds												
L	GPR												
F	ED												
	PRO	/PRS											
	SEG	/SEG-S											
	III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, ets.)												
								Increas	ed Rev		Dec	reased Rev	
Ц	GPR Taxes							\$			\$		
	GPR	Earned											
Ш	ED												
Ш	PRO/PRS												
	SEG/SEG-S									-90			
Ш	TOTAL State Revenues								\$			\$-90	
NET ANNUALIZED FISCAL IMPACT													
									State	<del></del>			
NET CHANGE IN COSTS								\$	\$				
NET CHANGE IN REVENUE							\$-90			\$See			
L													
Ag	Agency/Prepared By Au					ıthorized Signature					Date		
DOR/ Rebecca Boldt (608) 266-6785 Bri					Bria	rlan Pahnke (608) 266-2700					10/31/01		