

Fiscal Estimate - 2007 Session

Original Updated Corrected Supplemental

LRB Number 07-1498/1		Introduction Number AB-0803	
Description Exempting nonprofit camps from certain town sanitary district or town assessments			
Fiscal Effect			
State:			
<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"/> Decrease Existing Appropriations		<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Create New Appropriations		<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Yes <input type="checkbox"/> No	
		<input type="checkbox"/> Decrease Costs	
Local:			
<input type="checkbox"/> No Local Government Costs			
<input 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 checked="checked" type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input checked="checked" type="checkbox"/> Mandatory	
5. Types of Local Government Units Affected			
<input checked="checked" type="checkbox"/> Towns		<input type="checkbox"/> Village <input type="checkbox"/> Cities	
<input type="checkbox"/> Counties		<input checked="checked" type="checkbox"/> Others town sanitary districts	
<input type="checkbox"/> School Districts		<input type="checkbox"/> WTCS Districts	
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			
Agency/Prepared By		Authorized Signature	
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		Date	
		2/20/2008	

Fiscal Estimate Narratives

DOR 2/20/2008

LRB Number	07-1498/1	Introduction Number	AB-0803	Estimate Type	Original
Description Exempting nonprofit camps from certain town sanitary district or town assessments					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, a town or a town sanitary district may not levy a special assessment on farmland for the construction of a sewerage system, a water system, or both, if the farmland is not connected these systems. However, special assessments on farmland are permitted if the land has a structure connected to such a sewerage or water system. In such a case, the special assessment may not exceed the amount that which would otherwise be imposed on the equivalent of a square acre of land. Special assessments may also be imposed if the farmland ceases to be used exclusively for agricultural purposes for a period of at least one year, or the parcel is divided into two or more parcels and at least one of the parcels is not exclusively used for agricultural purposes.

The bill extends the treatment discussed above for farmland to a "camp", defined as any parcel of land of up to 30 acres, plus any personal property located thereon, that (a) is conducted by a non-profit corporation, charitable trust, or other non-profit association organized under the laws of Wisconsin, (b) qualifies as a charitable organization under section 501 (c) (3) of the Internal Revenue Code, (c) is exempt from federal taxes under section 501 (a) of the Internal Revenue Code, and (d) is primarily used for camping for children.

The Department of Revenue does not have information which would permit a reasonable estimate of the number of camps that could qualify for the exemption created under the bill. Therefore, it is not possible to reasonably estimate the amount of special assessments that towns and town sanitary districts would be unable to levy as a result of the bill.

Long-Range Fiscal Implications