



## Fiscal Estimate Narratives

DPI 2/13/2024

LRB Number	23-4275/1	Introduction Number	SB-1002	Estimate Type	Original
<b>Description</b> school district boundary adjustments for lots in newly created subdivisions and requiring school district boundary mapping that is compatible with the statewide digital map					

### Assumptions Used in Arriving at Fiscal Estimate

#### Local:

The bill requires the land information officer of each county to annually submit to DPI a digital mapping file of the boundaries of each school district in whole or in part within the county. In addition, the real property lister of each county must assign each lot in a subdivision created after the bill's effective date to the appropriate school district and notify DPI of that assignment. Under the bill, if the lot includes the boundary of two or more school districts, the real property lister must assign the lot to the school district that encompasses more than 50 percent of the lot's property. However, lots created by the subdivision platting process designated as next phase or identified as for future development and being greater than five acres are not subject to school district reassignment by the real property lister.

The bill establishes a procedure for adjusting subdivision school district boundaries based on the percentage of property within each school district. The effect of the change will be to clarify the means in which property owners, land assessors, and local governments determine the affected lot's taxing jurisdiction based on the amount of property located in each school district. The bill will also provide property owners with clearer information regarding their assigned school district for transportation and election purposes. However, the specific tax impact due to the bill cannot be estimated at this time. Therefore, the local fiscal impact as a result of this bill is indeterminate.

#### State:

Under the bill, the Department of Public Instruction (DPI) is required to annually provide a land information integration plan to the Department of Administration (DOA) by March 31 of each year. Additionally, the state superintendent must annually publish and maintain a statewide school district boundary layer that is compatible with the statewide digital map maintained by DPI.

Costs associated with the changes in the bill include: 1) initial setup of the district boundary layer that is compatible with the statewide digital map maintained by the department, and 2) annual updates to the district boundary layer that must be annually published and submitted to DOA. The bill does not appropriate additional funding or positions for this purpose so it is assumed that any changes as a result of the bill would have to be absorbed within existing department resources. However, the amount of staff time that would be required to be compliant with the bill cannot be estimated. Therefore, the fiscal impact to the state as a result of the bill is indeterminate.

### Long-Range Fiscal Implications