

Fiscal Estimate - 2023 Session

Original Updated Corrected Supplemental

LRB Number 23-3011/1	Introduction Number SB-0289	
Description sending notice of changed assessment by email		
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"/> 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		
Local:		
<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		
Fund Sources Affected		
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS		
Affected Ch. 20 Appropriations		
Agency/Prepared By	Authorized Signature	Date
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Fiscal Estimate Narratives

DOR 5/23/2023

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Assumptions Used in Arriving at Fiscal Estimate

The bill requires the assessor to send the notice of assessment change by email if the taxpayer's email has been filed with the assessor. The bill also requires that the assessor send the notice of assessment change 30 days prior to the meeting of the board of review or board of assessors rather than the 15 days under current law.

The bill would have an indeterminate cost to local governments. The email provision would result in costs for developing and maintaining an automated system to email property assessment notices. The bill will create timing changes to contracts between assessors and municipalities that contain dates for the notice of distribution and open book at the board of review. These changes would likely result in higher costs for local governments.

The department can absorb minimal administrative costs due to updating the notice of assessment, forms, training materials, and publications.

Long-Range Fiscal Implications