

**FISCAL ESTIMATE FORM**

**2019 Session**

- ORIGINAL       UPDATED  
 CORRECTED       SUPPLEMENTAL

|  |
|--|
| <b>LRB #</b>   |
| <b>INTRODUCTION #</b>                                  |
| Admin. Rule # TAX 12.05,12.055,12.06,12.065, and 12.07 |

**Subject**  
The rule changes modernize language and processes for assessor certification and training.

**Fiscal Effect**

**State:**  No State Fiscal Effect  
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

|  |   |  |
|--|---|--|
| <input type="checkbox"/> Increase Existing Appropriation | <input type="checkbox"/> Increase Existing Revenues | <input type="checkbox"/> Increase Costs - May be Possible to Absorb Within Agency's Budget <input type="checkbox"/> Yes <input type="checkbox"/> No<br><br><input type="checkbox"/> Decrease Costs |
| <input type="checkbox"/> Decrease Existing Appropriation | <input type="checkbox"/> Decrease Existing Revenues |  |
| <input type="checkbox"/> Create New Appropriation        |   |  |

**Local:**  No Local Government Costs

|  |   |  |
|--|---|--|
| 1. <input type="checkbox"/> Increase Costs<br><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory                       | 3. <input type="checkbox"/> Increase Revenues<br><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 5. Types of Local Governmental Units Affected:<br><input checked="" type="checkbox"/> Towns <input checked="" type="checkbox"/> Villages <input checked="" type="checkbox"/> Cities<br><input checked="" type="checkbox"/> Counties <input type="checkbox"/> Others<br><input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts |
| 2. <input checked="" type="checkbox"/> Decrease Costs<br><input checked="" type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 4. <input type="checkbox"/> Decrease Revenues<br><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory |  |

|   |                                       |
|---|---------------------------------------|
| <b>Fund Sources Affected</b><br><input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S | <b>Affected Ch. 20 Appropriations</b> |
|---|---------------------------------------|

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

The Department of Revenue (DOR) Chapter Tax 12 revisions modernize language and processes for assessor certification and training. The proposed changes include the following: remove the word "classroom" to reflect online/electronic instruction, remove the "notarized" application requirement, reduce the minimum course hours to 30 minutes from 2.5 hours to reflect the move from classroom to electronic training, remove requirements to physically mail requests for temporary assessor certification, require DOR to review assessor certification levels and justification every five years as opposed to every ten, and to clarify confusing or contradictory language.

There is no state fiscal effect. The changes will potentially decrease local government costs for travel, training, and temporary assessor certifications by an unknown amount.

**Long-Range Fiscal Implications:**

|   |   |                           |
|---|---|---------------------------|
| <b>Agency/Prepared by:</b><br>Wisconsin Department of Revenue<br>Craig Steinfeldt<br>(608) 266-5705 | <b>Authorized Signature/Telephone No.</b><br>Wisconsin Department of Revenue<br>Jamie Adams<br>(608) 266-6785 | <b>Date</b><br>01-10-2019 |
|---|---|---------------------------|

**FISCAL ESTIMATE WORKSHEET**

Detailed Estimate of Annual Fiscal Effect

**2019 Session**

- ORIGINAL       UPDATED  
 CORRECTED       SUPPLEMENTAL

**LRB #**  
**INTRODUCTION #**

Admin. Rule # TAX  
 2.05, 12.055, 12.06, 12.065, and  
 12.07

**Subject**

The rule changes modernize language and processes for assessor certification and training.

**I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):**

| II. Annualized Costs:   | Annualized Fiscal impact on State funds from: |                 |
|---|---|-----------------|
| A. State Costs by Category  | Increased Costs                               | Decreased Costs |
| State Operations – Salaries and Fringe  | \$  | \$ -            |
| (FTE Position Changes)  | ( FTE)  | (- FTE)         |
| State Operations-Other Costs  |   | -               |
| Local Assistance  |   | -               |
| Aids to Individuals or Organizations  |   | -               |
| <b>TOTAL State Costs by Category</b>  | <b>\$</b>                                     | <b>\$ -</b>     |
| B. State Costs by Source of Funds   | Increased Costs                               | Decreased Costs |
| GPR   | \$  | \$ -            |
| FED   |   | -               |
| 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, etc.) | Increased Rev.                                | Decreased Rev.  |
| GPR Taxes   | \$  | \$              |
| GPR Earned  |   | -               |
| FED   |   | -               |
| PRO/PRS   |   | -               |
| SEG/SEG-S   |   | -               |
| <b>TOTAL State Revenues</b>   | <b>\$</b>                                     | <b>\$</b>       |

**NET ANNUALIZED FISCAL IMPACT**

STATE

LOCAL

|                        |          |          |
|------------------------|----------|----------|
| NET CHANGE IN COSTS    | \$ _____ | \$ _____ |
| NET CHANGE IN REVENUES | \$ _____ | \$ _____ |

|  |  |                    |
|--|--|--------------------|
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|--|--|--------------------|