

# Assessor

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## *Agency Overview*

### Agency Mission

The mission of the Assessor is to establish fair and equitable assessments for all taxable real and personal property and to maintain complete and accurate assessment rolls and property records.

### Agency Overview

The Agency assesses all taxable real and personal property and maintains complete and accurate assessment rolls and property information/ownership records. The goal of the Assessor's Office is to determine the most accurate and up-to-date property assessments as possible to ensure the fair and equitable distribution of property taxes. The Assessor's Office advances this goal by maintaining maps with accurate parcel and improvement data, maintaining accurate ownership records, and valuing all taxable property on an annual basis.

### 2023 Budget Highlights

#### Service: Assessor

- o Reclassifies a vacant Admin Clerk position to an Admin Analyst to support implementation of a new property assessment system. (Increase: \$15,862)

**Assessor****Function:****Administration***Budget Overview*

## Agency Budget by Fund

<b>Fund</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Request</b>	<b>2023 Executive</b>
General	2,816,168	2,867,419	2,623,013	2,970,868	3,004,901
<b>Total</b>	<b>\$ 2,816,168</b>	<b>\$ 2,867,419</b>	<b>\$ 2,623,013</b>	<b>\$ 2,970,868</b>	<b>\$ 3,004,901</b>

## Agency Budget by Service

<b>Service</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Request</b>	<b>2023 Executive</b>
Assessor	2,816,168	2,867,419	2,623,013	2,970,868	3,004,901
	<b>\$ 2,816,168</b>	<b>\$ 2,867,419</b>	<b>\$ 2,623,013</b>	<b>\$ 2,970,868</b>	<b>\$ 3,004,901</b>

## Agency Budget by Major-Expense

<b>Major Expense</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Request</b>	<b>2023 Executive</b>
Salaries	1,836,017	1,976,916	1,700,135	2,027,463	2,043,325
Benefits	739,875	611,435	612,342	640,393	661,723
Supplies	44,957	51,000	45,171	52,000	52,000
Purchased Services	167,618	200,366	237,663	216,355	216,355
Inter Depart Charges	27,702	27,702	27,702	34,657	31,499
<b>Total</b>	<b>\$ 2,816,168</b>	<b>\$ 2,867,419</b>	<b>\$ 2,623,013</b>	<b>\$ 2,970,868</b>	<b>\$ 3,004,901</b>

*Service Overview*

**Service:** Assessor

## Service Description

This service discovers, lists, and values all taxable property within the City of Madison. Activities performed by the service include (1) assessing residential, personal, and commercial properties, (2) listing real property and preparing tax rolls, (3) conducting Boards of Review and Boards of Assessment, and (4) property tax litigation. The goal of this service is to provide accurate, up-to-date property assessments to ensure the fair and equitable distribution of property taxes.

## Activities Performed by this Service

- Discover Property: Maintain accurate maps identifying each parcel of land in the city, ensure that the data is accurate and up-to-date, and monitor businesses that sell, move, or are created in the City to ensure all property receives an equitable assessment.
- List Property: Maintain accurate records of ownership, including contact information, property description, legal description, and the correct classification—Residential, Commercial, Agricultural, Agricultural Forest, Undeveloped, Forest, and Other.
- Value Property: Value all taxable property in the City on an annual basis including personal property (e.g., office equipment and fixtures). There are over 75,000 parcels in the City that require accurate valuation each year.
- Communications and Required Reporting: Provide effective communications to the public and through required state reporting that includes the Municipal Assessment Report and the Statement of Assessment.

## Service Budget by Fund

	2021 Actual	2022 Adopted	2022 Projected	2023 Request	2023 Executive
General	2,816,168	2,867,419	2,623,013	2,970,868	3,004,901
Other-Expenditures	-	-	-	-	-
<b>Total</b>	<b>\$ 2,816,168</b>	<b>\$ 2,867,419</b>	<b>\$ 2,623,013</b>	<b>\$ 2,970,868</b>	<b>\$ 3,004,901</b>

## Service Budget by Account Type

	2021 Actual	2022 Adopted	2022 Projected	2023 Request	2023 Executive
Revenue	-	-	-	-	-
Personnel	2,575,892	2,588,351	2,312,477	2,667,856	2,705,047
Non-Personnel	212,574	251,366	282,834	268,355	268,355
Agency Charges	27,702	27,702	27,702	34,657	31,499
<b>Total</b>	<b>\$ 2,816,168</b>	<b>\$ 2,867,419</b>	<b>\$ 2,623,013</b>	<b>\$ 2,970,868</b>	<b>\$ 3,004,901</b>

**Assessor**

**Function:**

**Administration**

*Line Item Detail*

**Agency Primary Fund:** General

	2021 Actual	2022 Adopted	2022 Projected	2023 Request	2023 Executive
Salaries					
Permanent Wages	1,799,818	1,913,388	1,676,262	2,050,203	2,050,203
Salary Savings	-	(37,889)	-	(37,889)	(37,889)
Pending Personnel	-	86,268	-	-	15,862
Premium Pay	4,239	-	1,645	-	-
Compensated Absence	26,613	15,149	15,149	15,149	15,149
Hourly Wages	-	-	6,315	-	-
Overtime Wages Permanent	4,788	-	-	-	-
Election Officials Wages	559	-	764	-	-
<b>Salaries Total</b>	<b>\$ 1,836,017</b>	<b>\$ 1,976,916</b>	<b>\$ 1,700,135</b>	<b>\$ 2,027,463</b>	<b>\$ 2,043,325</b>

Benefits					
Comp Absence Escrow	156,133	-	-	-	-
Health Insurance Benefit	298,120	321,728	363,711	325,903	341,535
Wage Insurance Benefit	8,016	7,822	7,826	8,696	8,696
WRS	123,008	124,370	103,926	133,264	139,414
FICA Medicare Benefits	135,431	140,819	118,401	153,776	153,323
Post Employment Health Plans	19,167	16,696	18,478	18,755	18,755
<b>Benefits Total</b>	<b>\$ 739,875</b>	<b>\$ 611,435</b>	<b>\$ 612,342</b>	<b>\$ 640,393</b>	<b>\$ 661,723</b>

Supplies					
Office Supplies	1,025	6,000	4,500	6,000	6,000
Copy Printing Supplies	3,211	5,000	2,500	5,000	5,000
Furniture	180	-	500	-	-
Hardware Supplies	2,726	-	3,171	-	-
Postage	35,476	30,000	30,000	31,000	31,000
Books & Subscriptions	295	1,000	500	1,000	1,000
Work Supplies	1,646	9,000	4,000	9,000	9,000
Equipment Supplies	398	-	-	-	-
<b>Supplies Total</b>	<b>\$ 44,957</b>	<b>\$ 51,000</b>	<b>\$ 45,171</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>

Purchased Services					
Telephone	1,639	2,148	760	1,415	1,415
Cellular Telephone	3,464	-	3,292	-	-
Systems Comm Internet	2,174	-	970	-	-
Custodial Bldg Use Charges	46,561	55,842	55,842	55,842	55,842
Equipment Mntc	2,322	100	-	100	100
System & Software Mntc	39,200	5,000	37,881	74,108	74,108
Recruitment	421	-	200	-	-
Mileage	4,546	20,000	13,845	20,000	20,000
Conferences & Training	8,424	10,000	11,874	20,000	20,000
Memberships	3,528	400	3,026	400	400
Legal Services	13,337	-	61,469	-	-
Storage Services	1,483	1,000	1,449	1,000	1,000
Consulting Services	2,118	36,000	-	-	-
Transcription Services	404	500	970	500	500
Other Services & Expenses	10,069	44,990	18,127	14,990	14,990
Taxes & Special Assessments	27,927	24,386	27,958	28,000	28,000
<b>Purchased Services Total</b>	<b>\$ 167,618</b>	<b>\$ 200,366</b>	<b>\$ 237,663</b>	<b>\$ 216,355</b>	<b>\$ 216,355</b>

Line Item Detail

Agency Primary Fund: General

	2021 Actual	2022 Adopted	2022 Projected	2023 Request	2023 Executive
Inter Depart Charges					
ID Charge From Insurance	16,429	16,429	16,429	21,852	18,694
ID Charge From Workers Comp	11,273	11,273	11,273	12,805	12,805
<b>Inter Depart Charges Total</b>	<b>\$ 27,702</b>	<b>\$ 27,702</b>	<b>\$ 27,702</b>	<b>\$ 34,657</b>	<b>\$ 31,499</b>

*Position Summary*

Classification	CG	2022 Budget		2023 Budget			
		Adopted		Request		Executive	
		FTEs	Amount	FTEs	Amount	FTEs	Amount
ADMIN CLK 1-20	20	2.00	111,018	2.00	113,268	1.00	61,477
ADMIN ANAL 1-18	18	-	-	-	-	1.00	61,752
ASSESS TECH 2-16	16	2.00	128,394	1.00	65,114	1.00	65,114
ASSESSMENT BUSINESS SYS MGR-18	18	1.00	101,879	1.00	107,310	1.00	107,310
ASSESSMENT OPERATIONS MGR-18	18	1.00	119,590	1.00	120,188	1.00	120,188
CITY ASSESSOR-21	21	1.00	131,804	1.00	132,463	1.00	132,463
DATA ANALYST 2	18	-	-	2.00	143,674	2.00	143,674
PROGRAM ASST 1-20	20	1.00	59,415	-	-	-	-
PROPERTY APPRAISER 2-16	16	1.00	61,224	2.00	114,574	2.00	114,574
PROPERTY APPRAISER 3-16	16	9.00	728,238	9.00	695,848	9.00	695,848
PROPERTY APPRAISER 4-16	16	6.00	491,552	5.00	430,124	5.00	430,124
PROPERTY LISTER 2-20	20	1.00	60,625	1.00	60,928	1.00	60,928
PROPERTY LISTER 3-20	20	1.00	65,771	1.00	66,712	1.00	66,712
<b>TOTAL</b>		<b>26.00</b>	<b>2,059,510</b>	<b>26.00</b>	<b>2,050,203</b>	<b>26.00</b>	<b>2,060,163</b>

Salary amounts recorded on this page are for total budgeted salaries; this amount may differ from budgeted permanent wages as presented in the Line Item Detail due to payroll allocations to other funding sources (capital projects, grants, etc.) or inter-agency services are not reflected in this summary page.