

Assessor

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

| 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 |
| Total | \$ 2,816,168 | \$ 2,867,419 | \$ 2,623,013 | \$ 2,970,868 | \$ 3,004,901 |

Agency Budget by Service

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

Agency Budget by Major-Expense

| Major Expense | 2021 Actual | 2022 Adopted | 2022 Projected | 2023 Request | 2023 Executive |
|----------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------|
| 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 |
| Total | \$ 2,816,168 | \$ 2,867,419 | \$ 2,623,013 | \$ 2,970,868 | \$ 3,004,901 |

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 | - | - | - | - | - |
| Total | \$ 2,816,168 | \$ 2,867,419 | \$ 2,623,013 | \$ 2,970,868 | \$ 3,004,901 |

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 |
| Total | \$ 2,816,168 | \$ 2,867,419 | \$ 2,623,013 | \$ 2,970,868 | \$ 3,004,901 |

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 | - | - |
| Salaries Total | \$ 1,836,017 | \$ 1,976,916 | \$ 1,700,135 | \$ 2,027,463 | \$ 2,043,325 |

| | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 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 |
| Benefits Total | \$ 739,875 | \$ 611,435 | \$ 612,342 | \$ 640,393 | \$ 661,723 |

| | | | | | |
|------------------------|------------------|------------------|------------------|------------------|------------------|
| 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 | - | - | - | - |
| Supplies Total | \$ 44,957 | \$ 51,000 | \$ 45,171 | \$ 52,000 | \$ 52,000 |

| | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 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 |
| Purchased Services Total | \$ 167,618 | \$ 200,366 | \$ 237,663 | \$ 216,355 | \$ 216,355 |

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 |
| Inter Depart Charges Total | \$ 27,702 | \$ 27,702 | \$ 27,702 | \$ 34,657 | \$ 31,499 |

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 |
| TOTAL | | 26.00 | 2,059,510 | 26.00 | 2,050,203 | 26.00 | 2,060,163 |

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.