

## Assessor

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### Agency Budget by Fund

<b>Fund</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 C2C</b>	<b>2023 Request</b>
General	2,853,615	2,790,146	2,816,168	2,867,419	2,970,868	2,970,868
<b>Total</b>	<b>2,853,615</b>	<b>2,790,146</b>	<b>2,816,168</b>	<b>2,867,419</b>	<b>2,970,868</b>	<b>2,970,868</b>

### Agency Budget by Service

<b>Service</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 C2C</b>	<b>2023 Request</b>
Assessor	2,853,615	2,790,146	2,816,168	2,867,419	2,970,868	2,970,868
<b>Total</b>	<b>2,853,615</b>	<b>2,790,146</b>	<b>2,816,168</b>	<b>2,867,419</b>	<b>2,970,868</b>	<b>2,970,868</b>

### Agency Budget by Major-Expense

<b>Major Expense</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 C2C</b>	<b>2023 Request</b>
Salaries	1,903,218	1,902,022	1,836,017	1,976,916	2,027,463	2,027,463
Benefits	710,859	616,599	739,875	611,435	640,393	640,393
Supplies	77,927	48,000	44,957	51,000	52,000	52,000
Purchased Services	141,165	195,823	167,618	200,366	216,355	216,355
Inter Depart Charges	20,446	27,702	27,702	27,702	34,657	34,657
<b>Total</b>	<b>2,853,615</b>	<b>2,790,146</b>	<b>2,816,168</b>	<b>2,867,419</b>	<b>2,970,868</b>	<b>2,970,868</b>

TO: Dave Schmiedicke, Finance Director  
FROM: Michelle Drea, City Assessor  
DATE: July 22, 2022  
SUBJECT: 2023 Operating Budget Transmittal Memo  
CC: Mayor; Deputy Mayors; Budget & Program Evaluation Staff

## Goals of Agency's Operating Budget

The Assessor's Office provides three statutory duties for the City: to discover, to list, and to value all property within the City. Our duties fall under the citywide element of Effective Government. In addition to City values, we operate with a belief in supportive relationships and work environment, respect, quality and data driven outcomes, and continuous improvement.

Through the efforts of dedicated employees, we deliver the highest quality services to City taxpayers by: (1) establishing fair and equitable assessments of all taxable real and personal property; and (2) maintaining complete and accurate assessment rolls and property records as required by state statute.

### Assessments

Establishing fair and equitable assessments of all taxable real and personal property provides the requisite foundation for property taxation. Property taxes provide 70% or more of the revenue for the City. This foundational work must be completed accurately and efficiently. We leverage resources to access data and apply best practice appraisal techniques to set assessments. Once assessments are established, our office supports the assessments through various stages of appeal from Board of Assessors to Board of Review to Circuit Court and beyond. It is critical that our initial assessments are accurate and supportable to diminish resources spent in the appeal process. This requires talented personnel and reliable data.

### Data

Maintaining complete and accurate assessment rolls and property records as required by state statute provides critical infrastructure for the City. The goals of the Effective Government element are: (1) to have efficient and reliable public utilities, facilities, and services that support all residents; and (2) to collaborate with other governmental and non-governmental entities to improve efficiency and achieve shared goals. The property data collected and maintained by the Assessor's Office is integral to achieving these goals. The who, what, and where of property are all tracked in our data. Not only is the property data important to understand and achieve our goals, it is the most widely accessed by citizens per IT statistics. Our property look up page has the most traffic of any other webpage in the City.

## Racial Equity and Social Justice

Without accurate data and assessments, the potential for an inequitable shift of the tax burden is significant. These shifts can cause those who have the most to pay less and those who have the least pay more proportionally. The route to our levy is created by state statute and is filled primarily by property taxes. If property assessments are inaccurate or inequitable, the result will be a shift in the tax burden. Diligent and talented staff using effective tools within a system governed by the Department of Revenue prevent this from occurring.

Further, it is the Assessor's responsibility to have knowledge of and intercede, when appropriate, with proposed or pending legislation that might increase this potential. Property

assessment and taxation legislation and case law are powerfully impactful to equity. Our interactions with those systems must be consistent and effective. A recent example is successfully advocating against repealing the income approach to value which would have been catastrophic to our commercial tax base with a heavy tax burden shifting to residential property owners...placing home ownership out of reach for many.

The data collected and codified by the Assessor's Office may be beneficial in illustrating where disparities and solutions might exist in our community. For example, in our office, data around the number and availability of low income housing is mainly tracked through property tax exemptions. Providing information regarding the availability of exemptions and requiring strict adherence to statutory requirements is a function ascribed to the Assessor. These are continuous efforts for our office.

Finally, I am working with an incoming University of Wisconsin Law Professor, Bernadette Atuahene, on a law school course about property assessment and taxation in Wisconsin. Professor Atuahene is well known for her current project about racialized property tax administration in Detroit. While the system differs significantly from Wisconsin, that does not mean we are free from interrogating our own system to ensure equity. This will be an ongoing effort to seek improvement in our processes and explore potential legislative changes that would enhance the system for all.

### Major Changes in the 2023 Operating Request

Our agency request includes one shift in the cost to continue budget. We request that the mileage budget decrease by \$10,000 and our training budget increase by \$10,000. By the end of 2022, we will have acquired a new valuation software system (CAMA). The update in technology requires that staff be trained on techniques and applications, for example modeling, to operate efficiently and effectively in a modern valuation system.

### Summary of Reductions (Non-Enterprise Agencies)

The Assessor's Office budget is lean. We have adopted efficiencies during my tenure that have resulted in year over year savings and become a part of the agency culture. For example, we continue to operate without overtime. Further, we have significantly reduced our mileage budget by relying on City cars.

As a result of operating lean, we do not have excess to propose to cut outside of personnel expenses. When evaluating our staffing, it is critical to our management team to avoid any layoffs. However, we are currently fully staffed and recruiting our additional staff for the Town of Madison (a property appraiser and a hybrid assessment technician/property lister). Thus, unfortunately, our 1% reduction proposal is to eliminate what will soon be a filled role. The assessment technician/property lister position for the Town of Madison annexation.

The initial impact of eliminating this role would be to the property owners and residents of the Town of Madison. It is the Assessor's responsibility to ensure all parcels within the City are valued uniformly. This requires accurate data and the data we inherit from the Town requires significant analysis and redress. The Assessment Technician/Property Lister position is solely responsible for gathering and listing accurate property data upon which all valuations rely. This includes capturing new construction data upon which the levy limits rely. Furthermore, the Assessor's job goes beyond the discovery, valuation, and listing of property. When communicating with the public, the Assessor needs to demonstrate professionalism, accuracy,

honesty, and integrity. This is especially important with an annexation the size of the Town of Madison. Without accurate data, this is an impossible task.

### Optional Supplemental Request

With the advent of a new valuation (CAMA) system, the need to audit data is acute. Data entry will be significantly reduced, therefore, an inconsistent source of quality control. Intentional quality control through an Auditor position is crucial to ensuring the continued accuracy and efficacy of property data that is relied upon city-wide.

The opportunity to reclassify this position came with our current Administrative Clerk taking a position with the Common Council office. Instead of refilling that role and considering agency needs are changing, the most prudent course of action is to reclassify the position for the 2023 budget.

# 2023 Operating Budget

## Service Budget Proposal

**PART 1: IDENTIFYING INFORMATION**

SELECT YOUR AGENCY:

Assessor ▼

SELECT YOUR AGENCY'S SERVICE:

Assessor ▼

SERVICE NUMBER:

101

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; 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.

Are any updates required for the "Service Description"?

No.

Activities performed by this Service

Activity	% of Effort	Description
Discover Property	30	The discovery function includes gathering, analyzing, and verifying all property data.
Listing Property	20	The listing function includes maintaining maps and records of all property in the City. Maintaining maps and records of all property in the City. Maintaining records involves updating real and personal property attributes such as land divisions, ownership changes, legal descriptions, building characteristics, and creating new building records for new construction.
Valuing Property	40	It is the Assessor's responsibility to ensure that all parcels within the municipality are values equitably and uniformly. Valuation involves rigorous statistical analysis using data acquired through the discover and listing functions.  This function includes defending values in forums such as Board of Assessors, Board of Review, Department of Revenue, circuit court, Appellate Court, and the Wisconsin Supreme Court.
Communications and Required Reporting	10	The Assessor's job goes beyond discovery, listing, and valuation of property. Communication plays a significant part in the role of the office. When communicating with the public, the Assessor needs to demonstrate professionalism, accuracy, honesty, and integrity. All of which require accurate data and exemplary processes.  State statutes require a variety of reporting from our office. This includes the Municipal Assessment Report and the Statement of Assessment. The calculations derived from data submitted on these reports directly impact the levy and state aid payments.

 Insert item

Citywide Element

<https://imagineadisonwi.com/document/comprehensive-plan-adopted>

Effective Government ▼

Describe how this service advances the Citywide Element:

It is the Assessor's duty to discover, list, and value all taxable real and personal property within the City. Through the efforts of dedicated employees, we will deliver the highest quality services to City residents by: (1) establishing fair and equitable assessments of all taxable real estate and personal property; and (2) maintaining complete and accurate assessment rolls and property records. In addition to City values, we operate with a belief in supportive relationships and work environment, respect, quality and data driven outcomes, and continuous improvement.

**Part 2: Base Budget Proposal**

**BUDGET INFORMATION**

	2020 Actual	2021 Adopted	2021 Actual	2022 Adopted	2023 C2C	2023 Request
<i>Budget by Fund</i>						
General-Net	\$2,853,615	\$2,790,146	\$2,816,168	\$2,867,419	\$2,970,868	\$2,970,868
Other-Expenditures	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,853,615</b>	<b>\$2,790,146</b>	<b>\$2,816,168</b>	<b>\$2,867,419</b>	<b>\$2,970,868</b>	<b>\$2,970,868</b>
<i>Budget by Major</i>						
Revenue	\$0	\$0	\$0	\$0	\$0	
Personnel	\$2,614,077	\$2,518,621	\$2,575,892	\$2,588,351	\$2,667,856	\$2,667,856
Non-Personnel	\$219,092	\$243,823	\$212,574	\$251,366	\$268,355	\$268,355
Agency Billings	\$20,446	\$27,702	\$27,702	\$27,702	\$34,657	\$34,657
<b>Total</b>	<b>\$2,853,615</b>	<b>\$2,790,146</b>	<b>\$2,816,168</b>	<b>\$2,867,419</b>	<b>\$2,970,868</b>	<b>\$2,970,868</b>

**Part 3: Service Budget Changes**

*General Fund agencies may propose changes that are net neutral to their budget. Non-general fund supported agencies may propose changes that they can support with revenue.*

**Proposed Changes**

Fund	Major	Org	Object	\$ Change	Description
1100 - GENERAL	41 - GENERAL REVE	10140	54515	(\$10,000)	Decrease mileage budget.
1100 - GENERAL	41 - GENERAL REVE	10140	54520	\$10,000	Increase training budget.
<b>TOTAL</b>				<b>\$0.00</b>	

Insert item

What are the service level impacts of the proposed funding changes?

None.

Explain the assumptions behind the changes.

We will continue to have access to and rely on City cars for inspections.

What is the justification behind the proposed change?

By the end of 2022, we will have acquired a new valuation software system (CAMA). The update in technology requires that staff be trained on techniques and applications, for example modeling, to operate efficiently and effectively in a modern valuation system.

Are you proposing any personnel allocation changes?

No

**Part 4: Racial Equity and Social Justice**

**We are continuing our efforts to articulate and prioritize racial equity and social justice in the City's budget and operations. Prioritize equity over equality. "Equity" is often conflated with the term "equality" (meaning sameness). Equity implies that an individual may need to experience or receive something different (not equal) in order to achieve fairness and access.**

**We encourage you to focus on how this service impacts marginalized populations and addresses the greatest needs, instead of discussing how the service will benefit everyone equally.**

1. What specific inequities does this service intend to address? How and for whom?

The service that the Assessor's Office provides requires accurate property data to ensure equitable outcomes, including uniform assessments. While our statutory role is to reflect market value with accurate data, other City agencies tasked with developing housing and other RESJI programs rely on our data for successful outcomes.

2. What data helped shape your proposal? Data includes qualitative and quantitative information such as community input, demographics, qualified census tracts, environmental justice areas, and other sources. Additionally, include specific recommendations from a Racial Equity and Social Justice Analysis, if available.

Our office performs a municipal service completely governed by state statute. By fulfilling our duties equitably and uniformly, we ensure that property owners bear the appropriate tax burden and that funding of our services is based on a fair system.

3. Is the proposed budget or budget change related to a recommendation from a Neighborhood Resource Team (NRT)? If yes, please identify the NRT and recommendation. Be as specific as possible.

No.

**Part 5: Proposed Budget Reduction**

**Agencies are asked to provide a 1% reduction to their general, library, and internal service (e.g. fleet) fund budgets to address the City's structural deficit.**

**Enterprise Agencies: Enterprise agencies are not required to propose reductions, as long as there are sufficient revenues to cover proposed expenses. Enterprise agencies may skip this section and move to Part 6.**

What is 1% of the agency's net budget (general, library, and fleet funds only)? \$29,708.68

What is the proposed reduction to this service's budget? \$68,456

Explain how you would change the activities and the level of service as a result of implementing the funding decrease to this service. List changes by service activity identified above. Add a separate line for each reduction.

If you are proposing revenue increases or other types of changes to meet your net budget reduction, contact your budget analyst to discuss how to enter the information in the form.

Activity	\$Amount	Description
Discover Property	\$34,228	Technicians gather, analyze, and verify all property data in the City. This includes over 90,000 parcels. The organization and accuracy of assessment records determine the effectiveness of the assessment function.
Listing Property	\$34,228	Measure and list real property attributes to ensure all property records include accurate data, as required by state statute.
<b>Total</b>	<b>\$68,456</b>	

Insert item

Explain the changes by major expenditure category that your agency would implement as a result of the funding decrease to this service.

Name	\$ Amount	Description
Personnel	\$68,456	Eliminate the full time position, Assessment Technician/Property Lister added to our budget for the Town of Madison.
Non-Personnel		
Agency Billings		
<b>Total</b>	<b>\$68,456</b>	

Is the City mandated to perform the activities of this service? If so, explain the mandate and mandated service level. If not, are there other local organizations also involved in performing these activities?

Yes, the Assessor's Office provides a municipal services completely governed by state statute. Wisconsin State Statutes Chapter 70 and the *Wisconsin Property Assessment Manual* mandate all aspects of the Assessor's Office duties. No other agency nor organization may perform these duties. Further, noncompliance ultimately results in the Wisconsin Department of Revenue intervening.

Has this reduction been proposed in prior years? No

Does the proposed reduction result in eliminating permanent positions? Yes

If yes, what is the decrease in FTEs:

If yes, how many of the eliminated positions are vacant?

Does the proposed reduction impact other agencies (e.g. administrative or internal service agencies such as IT, Finance, HR, Fleet)?

Yes

If yes, which agencies:

Describe why the proposed reduction was chosen.

The Assessor's Office budget is lean. We have adopted efficiencies that have resulted in year over year savings and become part of the agency culture. For example, we continue to operate without overtime. Further, we have significantly reduced our mileage budget by relying on City cars.

As a result of operating lean, we do not have excess to propose to cut outside of personnel expenses. When evaluating our staffing, it is critical to our management team to avoid any lay-offs. However, we are currently fully staffed and recruiting our additional staff for the Town of Madison (a property appraiser and a hybrid assessment technician/property lister). Thus, unfortunately, our 1% reduction proposal is to eliminate what will soon be a filled role. The assessment technician/property lister position for the Town of Madison annexation.

Explain the impacts of the proposed reduction on the end user of the service. How can impacts of this reduction be mitigated?

The initial impact of eliminating this role would be to the property owners and residents of the Town of Madison. It is the Assessor's responsibility to ensure all parcels within the City are valued uniformly. This requires accurate data and the data we inherit from the Town requires significant analysis and redress. The Assessment Technician/Property Lister position is solely responsible for gathering and listing accurate property data upon which all valuations rely. This includes capturing new construction data upon which the levy limits rely.

### Part 6: Optional Supplemental Request

**Town of Madison: Agencies requesting additional funding for Town of Madison (ToM) services should enter funding requests below. Enter ToM requests in the most relevant service. You can enter multiple rows for ToM activities as needed. Include "Town of Madison" or "ToM" in the activity name.**

**Supplemental Request: Agencies may submit one (1) supplemental request in their 2023 budget request. Please include the request in the most relevant service. Requests should only be submitted if agencies identify a critical need. Agencies should first consider reallocating base resources within and among services before proposing budget increases.**

What is the proposed funding increase? Explain how you would change the activities and the level of service as a result of implementing the funding increase to this service. List changes by service activity identified above.

Activity	\$Amount	Description
Reclassifying a current position.	15862	Reclassify an Administrative Clerk (J011) to an Administrative Analyst (H007).
<b>Total</b>	15,862	

Insert item

Explain the changes by major expenditure category that your agency would implement as a result of the funding increase to this service.

Name	\$Amount	Description
Personnel	15,862	Salary and benefit increase as an outcome of reclassifying the position.
Non-Personnel		
Agency Billings		
<b>Total</b>	15,862	



How will this increase be funded (e.g., General Fund, Library Fund, Capital Fund, Enterprise Fund, Grant Fund, etc.)? Please list the most applicable funding source(s). Follow up with your budget analyst if you are uncertain.

General Fund

What are the implications of this service increase over the next five years? Identify if this increase is ongoing and if additional increases to funding or personnel would be needed to support this increase.

This is a reclassification of a permanent position. Once reclassified, the cost to continue remains on the same trajectory as our other permanent positions.

Does the proposed increase affect workload for any administrative or internal service agencies (e.g., IT, Finance, HR, Fleet)?

No

Describe why the proposed increase is critical.

Currently, the Administrative Clerk position is primarily dedicated to data entry. With the advent of a new valuation (CAMA) system, the need for data entry is significantly reduced but the need to audit data significantly increases. Data entry becomes an obsolete mechanism for reliable quality control. Intentional quality control through an Auditor (administrative analyst) position is crucial to ensuring the continued accuracy and efficacy of property data that is relied upon city-wide. The opportunity to reclassify this position came with our current Administrative Clerk taking a position with the Common Council office. Instead of refilling that role and considering the changing agency needs, the most prudent course of action is to reclassify the position for the 2023 budget.

Save/Submit

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