

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.

2022 Budget Highlights

The Executive Budget includes \$79,500 for the Town of Madison Final Attachment on October 31, 2022

- An Appraiser and an Assessment Technician (2.0 FTE), which will start in July 2022 (2022 cost: \$79,500, ongoing cost: \$159,000).

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

Agency Budget by Fund

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
General	2,853,615	2,790,146	2,779,328	2,761,790	2,845,799
TOTAL	\$ 2,853,615	\$ 2,790,146	\$ 2,779,328	\$ 2,761,790	\$ 2,845,799

Agency Budget by Service

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Assessor	2,853,615	2,790,146	2,779,328	2,761,790	2,845,799
TOTAL	\$ 2,853,615	\$ 2,790,146	\$ 2,779,328	\$ 2,761,790	\$ 2,845,799

Agency Budget by Major-Expenses

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Salaries	1,903,218	1,902,022	1,860,947	1,878,476	1,957,971
Benefits	710,859	616,599	670,720	604,246	608,760
Supplies	77,927	48,000	41,626	51,000	51,000
Purchased Services	141,165	195,823	178,332	200,366	200,366
Inter Depart Charges	20,446	27,702	27,702	27,702	27,702
TOTAL	\$ 2,853,615	\$ 2,790,146	\$ 2,779,328	\$ 2,761,790	\$ 2,845,799

Service Overview

Service: Assessor

Citywide Element: Effective Government

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.

Major Budget Changes

- Includes funding for 2.0 FTE, including an Appraiser and an Assessment Technician, which will start in July 2022 to support the Final Attachment of the Town of Madison (\$79,500)
- Restores a \$3,000 reduction in postage and a \$5,000 reduction in mileage from the 2021 Adopted Budget. These items were reduced due to fewer in-person assessments in 2021 because of COVID-19.
- Provides \$2,000 to support escalating contract costs of the City's commercial real estate software subscription

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 (ex. office equipment and fixtures). There are over 75,000 parcels in the City that require accurate valuation each year.

Service Budget by Fund

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
General	2,853,615	2,790,146	2,779,328	2,761,790	2,845,799
Other-Expenditures	-	-	-	-	-
TOTAL	\$ 2,853,615	\$ 2,790,146	\$ 2,779,328	\$ 2,761,790	\$ 2,845,799

Service Budget by Account Type

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Revenue	-	-	-	-	-
Personnel	2,614,077	2,518,621	2,531,667	2,482,722	2,566,731
Non-Personnel	219,092	243,823	219,959	251,366	251,366
Agency Charges	20,446	27,702	27,702	27,702	27,702
TOTAL	\$ 2,853,615	\$ 2,790,146	\$ 2,779,328	\$ 2,761,790	\$ 2,845,799

Line Item Detail

Agency Primary Fund: General

Salaries

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Permanent Wages	1,863,303	1,906,178	1,819,493	1,894,443	1,894,443
Salary Savings	-	(19,305)	-	(37,889)	(37,889)
Pending Personnel	-	-	-	6,773	86,268
Premium Pay	3,842	-	4,426	-	-
Compensated Absence	13,729	15,149	29,321	15,149	15,149
Hourly Wages	20,707	-	-	-	-
Overtime Wages Permanent	608	-	7,147	-	-
Election Officials Wages	1,029	-	559	-	-
TOTAL	\$ 1,903,218	\$ 1,902,022	\$ 1,860,947	\$ 1,878,476	\$ 1,957,971

Benefits

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Comp Absence Escrow	125,711	-	81,828	-	-
Health Insurance Benefit	292,135	323,561	304,662	312,848	321,728
Wage Insurance Benefit	6,446	5,579	7,652	7,822	7,822
WRS	128,510	128,665	122,021	127,875	123,142
FICA Medicare Benefits	139,721	142,098	135,391	139,005	139,372
Post Employment Health Plans	18,337	16,696	19,167	16,696	16,696
TOTAL	\$ 710,859	\$ 616,599	\$ 670,720	\$ 604,246	\$ 608,760

Supplies

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Office Supplies	4,510	6,000	263	6,000	6,000
Copy Printing Supplies	4,683	5,000	1,746	5,000	5,000
Furniture	2,639	-	360	-	-
Hardware Supplies	10,429	-	130	-	-
Software Lic & Supplies	26,317	-	4,776	-	-
Postage	26,306	27,000	31,937	30,000	30,000
Books & Subscriptions	1,969	1,000	1,000	1,000	1,000
Work Supplies	1,075	9,000	1,415	9,000	9,000
TOTAL	\$ 77,927	\$ 48,000	\$ 41,626	\$ 51,000	\$ 51,000

Purchased Services

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
Telephone	3,106	1,809	784	2,148	2,148
Cellular Telephone	3,951	2,796	3,309	-	-
Systems Comm Internet	2,086	-	1,770	-	-
Custodial Bldg Use Charges	48,398	55,842	55,842	55,842	55,842
Equipment Mntc	35	100	5,000	100	100
System & Software Mntc	767	5,000	35,340	5,000	5,000
Recruitment	300	-	828	-	-
Mileage	7,961	15,000	2,115	20,000	20,000
Conferences & Training	9,103	10,000	5,000	10,000	10,000
Memberships	1,135	400	1,400	400	400
Legal Services	-	-	35,000	-	-
Storage Services	1,207	1,000	224	1,000	1,000
Consulting Services	14,117	34,000	3,434	36,000	36,000
Transcription Services	-	500	-	500	500
Other Services & Expenses	20,770	44,990	209	44,990	44,990
Taxes & Special Assessments	28,228	24,386	28,077	24,386	24,386
TOTAL	\$ 141,165	\$ 195,823	\$ 178,332	\$ 200,366	\$ 200,366

Line Item Detail

Agency Primary Fund: General

Inter-Departmental Charges

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive
ID Charge From Insurance	9,355	16,429	16,429	16,429	16,429
ID Charge From Workers Comp	11,091	11,273	11,273	11,273	11,273
TOTAL	\$ 20,446	\$ 27,702	\$ 27,702	\$ 27,702	\$ 27,702

Position Summary

Classification	CG	2021 Budget Adopted		2022 Budget			
		FTEs	Amount	Request		Executive	
		FTEs	Amount	FTEs	Amount	FTEs	Amount
ADMIN CLK 1-20	20	2.00	109,493	2.00	109,918	2.00	109,918
ASSESS TECH 2-16	16	1.00	64,049	1.00	63,561	2.00	127,122
ASSESSMENT BUSINESS SYS MGR-18	18	1.00	108,838	1.00	100,870	1.00	100,870
ASSESSMENT OPERATIONS MGR-18	18	1.00	113,842	1.00	118,406	1.00	118,406
CITY ASSESSOR-21	21	1.00	127,362	1.00	130,499	1.00	130,499
PROGRAM ASST 1-20	20	1.00	59,277	1.00	58,827	1.00	58,827
PROPERTY APPRAISER 2-16	16	1.00	61,083	1.00	60,618	1.00	60,618
PROPERTY APPRAISER 3-16	16	9.00	736,826	9.00	721,028	9.00	721,028
PROPERTY APPRAISER 4-16	16	5.00	399,849	5.00	405,571	6.00	486,685
PROPERTY LISTER 2-20	20	1.00	59,940	1.00	60,025	1.00	60,025
PROPERTY LISTER 3-20	20	1.00	65,619	1.00	65,120	1.00	65,120
TOTAL		24.00	1,906,178	24.00	1,894,443	26.00	2,039,118

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.