



City of Madison

## Office of the City Assessor

Michelle Drea, City Assessor

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City-County Building, Room 101  
210 Martin Luther King, Jr. Boulevard  
Madison, Wisconsin 53703  
Phone: (608) 266-4531  
Fax: (608) 266-4257  
[assessor@cityofmadison.com](mailto:assessor@cityofmadison.com)  
[www.cityofmadison.com/assessor](http://www.cityofmadison.com/assessor)

### Memorandum

**Date:** July 11, 2018

**To:** Dave Schmiedicke, Finance Director

**From:** Michelle Drea, City Assessor

**Subject:** 2019 Operating Budget Transmittal Memo

The goal of the City of Madison, Assessor's Office is to determine accurate property assessments to ensure the fair and equitable distribution of property taxes. The 2019 operating budget request seeks to put forth a spending plan consistent with the Mayor's directive. The provision of this service must be in a manner that controls costs and ensures compliance with statutory and case law mandates.

Our focus in 2019 includes the following: to discover, to list, and to value all taxable property within Madison. Including, but not limited to, the following services: residential appraisal, commercial appraisal, personal property appraisal, real property listing, conducting Boards of Review and Boards of Assessment, property tax litigation, and other services related to property tax administration as required.

Our proposal includes two supplemental budget requests. Fully aware of the responsibility of fiscal restraint, these proposals are required due to expansion of the City and a recent law change. First, the City is thriving. While this is wonderful news, it does require increased staffing to maintain equitable and accurate assessments in a growing city with a significant tax base. The result of these facts is the initial supplemental request to fund an additional residential appraiser.

Second, due to a recent Supreme Court case, *Milewski v. Dover*, 2017 WI 79, 377 Wis.2d 38, inspections conducted by or on behalf of property assessors are subject to 4th amendment protections. This holding impacts current data collection practices in that the trespass statute, Wis. Stat. § 943.13(4m)(am), is far less effective for use by assessors to enter property and gain information. The 4<sup>th</sup> amendment protections (warrant requirement) supersede the state statute allowing warrantless trespass once per year for data collection purposes. This is a seismic shift and will require continuing ingenuity and resources to maintain accurate data for assessment purposes.

One of the resources available is the Change Detection software available by Pictometry. This software compares detailed orthophotography from two different years and highlights changes. The most recent flyover in 2018 was funded by the Madison Police Department. Prior to that, a flyover in 2013 was funded by Engineering. With the Change Detection software, we will be able to identify and confirm changes throughout the municipality within the restraints of the *Dover* case. This will provide accurate data for uniform and fair assessments while being fully compliant with the new case law and with minimal impact on labor resources.

I look forward to meeting with you to discuss our proposal.

Thank you,

Best,

Michelle Drea, Esq.

Interim City Assessor

**Agency: Assessor**

**Proposed Budget**

	Cost to Continue	Proposed	Change
Revenue	\$0	\$0	\$0
Expenditures	\$2,619,868	\$2,619,868	\$0
Net	\$2,619,868	\$2,619,868	\$0
	2018	Proposed	Change
FTEs	24	24	0

**Request Analysis**

*2017 Budget*

Overbudget	No
2017 Analysis	

*2018 Projection*

Deficit	Yes
Projection Analysis	Compensated absence escrow; yes.

*2019 Request*

Budget Request Changes	No changes were made from cost to continue.
Change in Service	No
Service Impact	N/A
Staffing Levels & Payroll Allocations	N/A

**Assessor**

**Function: Administration**

*Position Summary*

	CG	2018 Budget		Request		2019 Executive		Adopted	
		FTEs	Amount	FTEs	Amount	FTEs	Amount	FTEs	Amount
ADMIN CLERK	20	2.00	109,894	2.00	110,816	-	-	-	-
ASSESS SERVS SUPV	18	1.00	82,268	1.00	82,585	-	-	-	-
ASSESS TECH	16	1.00	57,365	1.00	58,043	-	-	-	-
ASST CITY ASSESS	18	2.00	193,052	2.00	192,813	-	-	-	-
CITY ASSESSOR	21	1.00	121,551	1.00	124,459	-	-	-	-
PROG ASST	20	1.00	54,094	1.00	54,302	-	-	-	-
PROP LISTER	20	2.00	105,363	2.00	107,528	-	-	-	-
PROPERTY APPRAISER	16	14.00	1,043,451	14.00	1,061,259	-	-	-	-
<b>TOTAL</b>		<b>24.00</b>	<b>\$ 1,767,036</b>	<b>24.00</b>	<b>\$ 1,791,804</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</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.

## 2019 Operating Budget: Service Proposals

### SERVICE IDENTIFYING INFORMATION

SELECT YOUR AGENCY:

Assessor

SELECT YOUR AGENCY'S SERVICE:

Assessor

SERVICE DESCRIPTION:

This service provides three major duties: to discover, to list, and to value all taxable property within Madison.

### SERVICE BUDGET - ALL FUNDS

	2017 Budget	2018 Budget	2019 Cost to Continue	2019 Request	Change
Revenue	0	0	0	0	0
Expense	2,532,868	2,597,181	2,619,868	2,619,868	0
Net Budget	2,532,868	2,597,181	2,619,868	2,619,868	0

### 2019 PROPOSAL

1. Explain the budgetary changes proposed from 2019 Cost to Continue to the 2019 Request.

No changes. This is a cost to continue budget.

2. Explain the operational impact of the proposed changes from 2019 Cost to Continue to 2019 Request.

None

### SERVICE GOALS

1. Who is the recipient of this service?

City of Madison taxpayers

2. What activities are you responsible for providing under this service?

This service provides three major duties: to discover, to list, and to value all taxable property within Madison. Including, but not limited to, the following services: residential appraisal, commercial appraisal, personal property appraisal, real property listing, conducting Boards of Review and Boards of Assessment, property tax litigation, and other services related to property tax administration as required.

3. How do you define success within this service?

Providing fair and equitable property taxation for the City of Madison.

4. What strategies are planned for 2019?

Maintain the excellent service provided to property owners in the City of Madison.

# Supplemental Request

Agency:

Assessor

Enter Your Agency's Service:

Assessor

Supplement Title:

Pictometry Change Detection Software

Amount:

FTE:

- Expansion to Existing Service  
 New Initiative

Provide an overview of the supplemental request.

Due to a recent Supreme Court case, *Milewski v. Dover*, the protocol for data collection in our office must be altered. Data collection in the field will be impacted as assessment inspections are now subject to 4th amendment protections. Technology is one answer to this obstacle.

The requested funds allow acquisition of the change detection software available by Pictometry. It is a vital tool for our office in efficiently collecting accurate data upon which to build uniform assessments as required by the State of Wisconsin Constitution.

What is the desired outcome of the request?

Uniform valuations across the city with accurate data that is collected efficiently and effectively.

How will the desired outcome be measured?

Adapting to the law change and subsequent state standards is necessary and can be measured in two ways. First, it will limit the city's exposure to liability and potential litigation. Second, accurate assessments can lead to fewer objections and more positive interactions with taxpayers.

# Supplemental Request

Agency:

Assessor

Enter Your Agency's Service:

Assessor

Supplement Title:

Property Appraiser

Amount:

FTE:

- Expansion to Existing Service
- New Initiative

Provide an overview of the supplemental request.

Perform entry level residential property assessments. To support current staffing needs for a growing city with a significant tax base.

What is the desired outcome of the request?

Fair and equitable property tax assessments throughout the City of Madison.

How will the desired outcome be measured?

We will meet or exceed the required statistical measures for property tax assessment as established by the Department of Revenue per state statutory mandates.