

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.

2024 Budget Highlights

Service: Assessor

- o Reclassifies a vacant Property Appraiser 3 as a Data Analyst 3 to support the agency's needs with a new software system. (Increase: \$2,971)

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

Agency Budget by Fund

Fund	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
General	2,860,300	3,079,070	3,079,007	3,358,467	3,406,749
Total	\$ 2,860,300	\$ 3,079,070	\$ 3,079,007	\$ 3,358,467	\$ 3,406,749

Agency Budget by Service

Service	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Assessor	2,860,300	3,079,070	3,079,007	3,358,467	3,406,749
Total	\$ 2,860,300	\$ 3,079,070	\$ 3,079,007	\$ 3,358,467	\$ 3,406,749

Agency Budget by Major-Revenue

Major Revenue	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Agency Budget by Major-Expense

Major Expense	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Salaries	1,917,991	2,108,128	2,060,581	2,295,901	2,321,593
Benefits	677,419	671,088	722,851	771,367	806,005
Supplies	50,134	52,000	46,907	52,000	52,000
Purchased Services	178,766	216,355	217,168	221,155	209,107
Inter Depart Charges	35,990	31,499	31,499	18,044	18,044
Total	\$ 2,860,300	\$ 3,079,070	\$ 3,079,007	\$ 3,358,467	\$ 3,406,749

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

	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
General	2,860,300	3,079,070	3,079,007	3,358,467	3,406,749
Other-Expenditures	-	-	-	-	-
Total	\$ 2,860,300	\$ 3,079,070	\$ 3,079,007	\$ 3,358,467	\$ 3,406,749

Service Budget by Account Type

	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Revenue	-	-	-	-	-
Personnel	2,595,410	2,779,216	2,783,432	3,067,268	3,127,598
Non-Personnel	228,900	268,355	264,076	273,155	261,107
Agency Charges	35,990	31,499	31,499	18,044	18,044
Total	\$ 2,860,300	\$ 3,079,070	\$ 3,079,007	\$ 3,358,467	\$ 3,406,749

Line Item Detail

Agency Primary Fund: General

	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Salaries					
Permanent Wages	1,889,450	2,115,006	2,044,735	2,326,308	2,348,861
Salary Savings	-	(37,889)	-	(11,632)	(11,632)
Pending Personnel	-	15,862	-	-	3,139
Premium Pay	686	-	-	-	-
Compensated Absence	13,881	15,149	-	15,149	15,149
Hourly Wages	7,150	-	11,000	-	-
Overtime Wages Permanent	5,339	-	4,346	-	-
Election Officials Wages	1,485	-	500	-	-
Budget Efficiencies	-	-	-	(33,924)	(33,924)
Salaries Total	\$ 1,917,991	\$ 2,108,128	\$ 2,060,581	\$ 2,295,901	\$ 2,321,593
Benefits					
Comp Absence Escrow	61,381	-	-	-	-
Health Insurance Benefit	323,420	341,535	407,271	415,371	446,103
Wage Insurance Benefit	7,881	8,696	6,095	6,114	6,114
WRS	124,300	143,821	139,407	158,189	162,072
FICA Medicare Benefits	141,959	158,281	153,222	173,995	174,019
Post Employment Health Plans	18,478	18,755	16,856	17,698	17,698
Benefits Total	\$ 677,419	\$ 671,088	\$ 722,851	\$ 771,367	\$ 806,005
Supplies					
Office Supplies	3,994	6,000	5,000	6,000	6,000
Copy Printing Supplies	3,639	5,000	4,000	5,000	5,000
Furniture	744	-	2,000	-	-
Hardware Supplies	6,380	-	-	-	-
Postage	30,761	31,000	27,607	31,000	31,000
Books & Subscriptions	118	1,000	300	1,000	1,000
Work Supplies	1,624	9,000	2,000	9,000	9,000
Equipment Supplies	2,875	-	6,000	-	-
Supplies Total	\$ 50,134	\$ 52,000	\$ 46,907	\$ 52,000	\$ 52,000
Purchased Services					
Telephone	1,001	1,415	1,100	1,415	1,415
Cellular Telephone	4,464	-	2,880	-	-
Systems Comm Internet	904	-	900	-	-
Custodial Bldg Use Charges	49,624	55,842	55,842	55,842	43,794
Equipment Mntc	2,531	100	-	100	100
System & Software Mntc	35,979	74,108	25,000	63,908	63,908
Recruitment	399	-	600	-	-
Mileage	7,113	20,000	5,000	5,000	5,000
Conferences & Training	23,746	20,000	20,000	20,000	20,000
Memberships	7,640	400	7,500	400	400
Legal Services	-	-	10,000	-	-
Storage Services	1,360	1,000	2,629	1,000	1,000
Consulting Services	5,300	-	15,000	30,000	30,000
Transcription Services	-	500	500	500	500
Other Services & Expenses	10,747	14,990	42,637	14,990	14,990
Taxes & Special Assessments	27,958	28,000	27,580	28,000	28,000
Purchased Services Total	\$ 178,766	\$ 216,355	\$ 217,168	\$ 221,155	\$ 209,107

Assessor

Function:

Administration

Line Item Detail

Agency Primary Fund: General

	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
Inter Depart Charges					
ID Charge From Insurance	23,669	18,694	18,694	5,099	5,099
ID Charge From Workers Comp	12,321	12,805	12,805	12,945	12,945
Inter Depart Charges Total	\$ 35,990	\$ 31,499	\$ 31,499	\$ 18,044	\$ 18,044

Assessor

Function: Administration

Position Summary

Classification	CG	2023 Budget Adopted		2024 Budget			
		FTEs	Amount	Request		Executive	
				FTEs	Amount	FTEs	Amount
ADMIN ANAL 1-18	18	1.00	53,428	-	-	-	-
ADMIN ANAL 3-18	18	-	-	1.00	81,679	1.00	82,471
ADMIN CLK 1-20	20	1.00	63,420	1.00	67,701	1.00	68,357
ASSESS TECH 2-16	16	1.00	67,172	1.00	71,707	1.00	72,402
ASSESSMENT BUSINESS SYS MGR-18	18	1.00	110,702	1.00	118,175	1.00	119,320
ASSESSMENT OPERATIONS MGR-18	18	1.00	123,986	1.00	132,356	1.00	133,639
CITY ASSESSOR-21	21	1.00	136,649	1.00	145,874	1.00	147,288
DATA ANALYST 2	18	2.00	148,216	2.00	168,259	2.00	169,890
DATA ANALYST 3	18	-	-	-	-	1.00	80,846
PROPERTY APPRAISER 2-16	16	2.00	118,196	1.00	55,482	1.00	56,020
PROPERTY APPRAISER 3-16	16	9.00	717,842	9.00	775,611	8.00	694,398
PROPERTY APPRAISER 4-16	16	5.00	443,720	6.00	565,135	6.00	570,614
PROPERTY LISTER 2-20	20	1.00	62,854	1.00	70,864	1.00	71,551
PROPERTY LISTER 3-20	20	1.00	68,820	1.00	73,466	1.00	74,178
		26.00	\$2,115,006	26.00	\$2,326,308	26.00	\$2,340,975

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.