

## Assessor

### Agency Budget by Fund

<b>Fund</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2025 C2C</b>	<b>2025 Request</b>
General	2,860,300	3,079,070	3,138,292	3,406,749	3,566,387	3,734,687
<b>Total</b>	<b>\$ 2,860,300</b>	<b>\$ 3,079,070</b>	<b>\$ 3,138,292</b>	<b>\$ 3,406,749</b>	<b>\$ 3,566,387</b>	<b>\$ 3,734,687</b>

### Agency Budget by Service

<b>Service</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2025 C2C</b>	<b>2025 Request</b>
Assessor	2,860,300	3,079,070	3,138,292	3,406,749	3,566,387	3,734,687
<b>Total</b>	<b>\$ 2,860,300</b>	<b>\$ 3,079,070</b>	<b>\$ 3,138,292</b>	<b>\$ 3,406,749</b>	<b>\$ 3,566,387</b>	<b>\$ 3,734,687</b>

### Agency Budget by Major-Revenue

<b>Major Revenue</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2025 C2C</b>	<b>2025 Request</b>
	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Agency Budget by Major-Expense

<b>Major Expense</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2025 C2C</b>	<b>2025 Request</b>
Salaries	1,917,991	2,108,128	2,110,732	2,321,593	2,456,885	2,455,185
Benefits	677,419	671,088	726,050	806,005	822,410	822,410
Supplies	50,134	52,000	49,887	52,000	53,680	53,680
Purchased Services	178,766	216,355	220,124	209,107	215,707	385,707
Inter Depart Charges	35,990	31,499	31,499	18,044	17,706	17,706
<b>Total</b>	<b>\$ 2,860,300</b>	<b>\$ 3,079,070</b>	<b>\$ 3,138,292</b>	<b>\$ 3,406,749</b>	<b>\$ 3,566,387</b>	<b>\$ 3,734,687</b>



City of Madison

## Office of the City Assessor

Michelle Drea, Esq. City Assessor

City-County Building, Room 104

210 Martin Luther King, Jr. Blvd.

Madison, WI 53703

Phone: (608) 266-4531 | Fax: (608) 266-4257

[assessor@cityofmadison.com](mailto:assessor@cityofmadison.com)

[cityofmadison.com/assessor](http://cityofmadison.com/assessor)

**To: Mayor Satya Rhodes-Conway**

**From: Michelle Drea, City Assessor**

**Date: July 19, 2024**

**Subject: 2025 Operating Budget Transmittal Memo**

**CC: Deputy Mayors; Finance Director, Budget & Program Evaluation Staff**

### Goals of Agency's Operating Budget

The Assessor's Office provides three statutorily required functions 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 and collaborative relationships both inter and intra agency, a people-first management style that encourages brave spaces, quality and data driven outcomes with regard to the efficacy of our values and processes, and continuous improvement.

Through efforts of dedicated employees, we deliver the highest quality services to City taxpayers by: (1) establishing fair and equitable assessments of all taxable real 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 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. Because taxation is a governmental taking, our appraisal and appeal processes must comport with the highest due process standard afforded at law.

### Data

Maintaining complete and accurate assessment rolls and property records, as required by state statute, provides critical data for the City infrastructure. 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 those 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 collective goals, it is the most widely accessed by City residents.

## **99% Budget for General, Library, Fleet fund agencies**

The Operating Budget process afforded our agency the opportunity to review our current needs and calibrate our request with the lens of efficiency and accuracy. We have a Real Property Lister position (PCN 718) that will be vacant for the latter half of 2024. We plan to hold the position vacant through May 2025. This affords a savings of \$44,193 which is over the 1% threshold for our budget. We have a hybrid position that includes both Property Listing and Assessment Technician duties (PCN 746) that will embed with the Listing Team for the duration of the vacancy to ensure that all sales and land division data is accurate and up to date. The impact to our Agency is ongoing but lower priority projects will be on hold during that time, such as sketching and photographing each property. While these are “lower priority projects”, they remain required by state law. Hence, we cannot eliminate them, but they can be paused for a period of time.

We will continue to review potential efficiencies and process improvements as our migration to new software is completed. The first phase began in June 2024 with the final phase tentatively planned for first quarter 2025. Happy to report that this is 7 months earlier than anticipated. The impact of that shift will be an ongoing revelation in the next few years.

## **Lower Priority Service Activity Identification for General, Library, Transit, Public Health, and Fleet Funds**

The Assessor’s Office provides services that are both required and governed entirely by state law. There is an administrative component to the work including: preparing assessment rolls, granting exemptions, filing mandatory reports with Department of Revenue, and monitoring assessment performance. A corollary component includes appraisal activity, specifically: discovering, classifying, and valuing property. A final component includes ensuring that property owner due process rights are observed at the highest level throughout the review process including Board of Assessors and Board of Review.

Property listing is the sole service provided by the Assessor’s Office that is not statutorily required. While it is not a “low priority service”, it is the sole service we are able to contemplate eliminating under state law. The listing service is required, however, Wis. Stat. § 70.09 allows that the County may undertake the tasks. If the City stops providing this service, the County must add it. Dane County provides listing services to most local municipalities. The following includes an exploration of positive and negative impacts of shifting the service from the City to the County.

### Positive Impact

Providing the Property Listing service costs the City \$216,046.03 for personnel, which is two full-time positions. The short-term budget savings is the sole positive impact anticipated in eliminating this service.

### Negative Impacts

The most critical impact to shifting this work from the City to the County is loss of new construction value. Provision of listing services includes creating “pending” parcels for property owners which allows them to access building permits. This includes property owners ranging from large commercial developers to individual homeowners. Each building permit inherently includes new construction value that is confirmed and tallied by

the Assessor's Office. Currently, this process is efficient and timely which allows permits to be pulled and new construction value tallied without delay. Thus, maximizing the amount of new construction captured annually. The County has many municipalities to consider and balance. Madison will not be a singular priority. Rather, we will be one of many. The outcome will be a less efficient system for listing pending parcels which will decrease the amount of new construction generated and we will have no control over the process or County priorities.

- Other City Agencies Impacted by Service Reduction
  - Engineering and Water Utility

Our Property Listing function is also foundational to stormwater billing and water utility billing. Additionally, Engineering encounters pressure from developers to have parcels created (engineering is responsible for addressing) quickly in order for the developer to pull a building permit. A lack of agency by the City in the County process will impact billing and timeliness of parcel creation for these agencies. We become one of many municipalities that the County is responsible for rather than the sole focus for the City.

- Treasury

Finance will have to accommodate and collaborate with the County, along with Assessor, to ensure an effective process for providing the assessment roll (with listing data from the County) to the Treasurer. This is necessary to create the tax roll. We will also need to balance with the County before balancing with Finance This is an additional step that adds to an already tight timeline to ensure tax bills are sent out timely.

- IT

There will be issues coordinating with County IT to ensure that the assessment roll is seamlessly transitioned to the tax roll.

- DPCED/Building Inspection

A less efficient processing of land divisions and new parcel creation will impact folks wanting to pull a permit. This will impact their processes and staff.

- Annexations

Currently, annexations are processed internally as soon as possible for the benefit of other agencies: storm water billing, water utility billing, police and fire coverage, and streets services (garbage, recycling, snowplowing, and street cleaning). The Assessor does not recognize the shift until January 1 the following year. The County will be on the assessment calendar for listing and annexations will not be a priority for processing early. Resulting in a provision of services by the City that would go unbilled until the following year.

In sum, eliminating the City's property listing service would result in salary savings. The most alarming impact is to generating and capturing new construction value. The short-term gain of salary savings would be offset by the long-term impact to new construction value. We would lose the control, effectiveness, and efficiency of being the sole beneficiary of listing services by the City, for the City.



Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.

Explain the impact of the proposed change(s). Will there be a change to current activities or service levels? Why is this change needed in the 2025 budget?

No reallocations requested.

Explain how your proposed change(s) will align with your draft 2024-2025 Department Equity Action Plan. Will the change(s) address specific inequities or advance other equity goals? Is the change related to a Neighborhood Resource Team (NRT) recommendation? Be as specific as possible.

No reallocations requested.

**Part 3. Personnel Changes**

All proposed personnel changes must be submitted for review, even if the change is net neutral. Agencies should contact their HR Analyst to discuss proposed changes prior to submitting their request. **If you are not submitting personnel changes, skip this section.**

**Allocation Changes:** Does your proposal change the position allocations of existing positions?

- No – No allocation changes
- Yes – Includes proposed allocation changes

*If yes, complete the "Position Allocation Change Form" and submit as part of your proposal.*

**Reclassifications:** Does your proposal reclassify existing positions?

- No – No reclassifications
- Yes – Includes proposed reclassifications

*If yes, provide the position number and briefly describe the change:*  
Click or tap here to enter text.

**# of FTEs:** Does your proposal change the total number of FTE positions?

- No – No change to # of FTEs
- Yes – Includes proposed change to # of FTEs

*\*Note: If "Yes," the proposed change must be net neutral to the target budget, and salary and benefits must be considered when computing the cost of the change.*

*If yes, provide the position classification and briefly describe the change:*  
Click or tap here to enter text.

Explain the impact of your proposed personnel change(s). Will there be a change to current activities or service levels? Why is this change needed in the 2025 budget?

Click or tap here to enter text.

Explain how your proposed personnel change(s) will align with your draft Department Equity Action Plan. Will the change(s) address specific inequities or advance other equity goals?

Click or tap here to enter text.

