

# Assessor

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## *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.

### 2021 Budget Highlights

The 2021 Adopted Budget includes funding for:

- \$35,000 (or 1.3%) in reductions to the Assessor's budget. These reductions include:
  - Eliminates overtime funding (Reduction: \$5,000).
  - Reduces conferences and training budget in 2021 (Reduction: \$5,000).
  - Reduces mileage budget to reflect fewer in-person assessments (Reduction: \$25,000).

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

## Agency Budget by Fund

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
General	2,430,782	2,712,661	2,805,436	2,799,839	2,790,146	2,790,146
<b>TOTAL</b>	<b>\$ 2,430,782</b>	<b>\$ 2,712,661</b>	<b>\$ 2,805,436</b>	<b>\$ 2,799,839</b>	<b>\$ 2,790,146</b>	<b>\$ 2,790,146</b>

## Agency Budget by Service

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
Assessor	2,430,782	2,712,661	2,805,436	2,799,839	2,790,146	2,790,146
<b>TOTAL</b>	<b>\$ 2,430,782</b>	<b>\$ 2,712,661</b>	<b>\$ 2,805,436</b>	<b>\$ 2,799,839</b>	<b>\$ 2,790,146</b>	<b>\$ 2,790,146</b>

## Agency Budget by Major-Expenses

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
Salaries	1,656,686	1,843,706	1,801,894	1,903,022	1,902,022	1,902,022
Benefits	495,570	566,795	726,210	592,839	616,599	616,599
Supplies	67,304	48,000	76,810	48,000	48,000	48,000
Purchased Services	192,011	233,714	180,076	228,276	195,823	195,823
Inter Depart Charges	19,212	20,446	20,446	27,702	27,702	27,702
<b>TOTAL</b>	<b>\$ 2,430,782</b>	<b>\$ 2,712,661</b>	<b>\$ 2,805,436</b>	<b>\$ 2,799,839</b>	<b>\$ 2,790,146</b>	<b>\$ 2,790,146</b>

**Assessor****Function:****Administration***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*

- Removes \$10k in one-time funding for Computer Assisted Mass Appraisal (CAMA) software research in 2020.
- Eliminates overtime funding due to improvements in agency efficiency (\$5,000).
- Reduces conferences and training budget in 2021 to reflect reductions in travel due to COVID-19 (\$5,000).
- Reduces mileage budget to reflect fewer in-person assessments during COVID-19 and increased use of City Fleet vehicles (\$25,000).

*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*

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
General	2,430,782	2,712,661	2,805,436	2,799,839	2,790,146	2,790,146
Other-Expenditures	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,430,782</b>	<b>\$ 2,712,661</b>	<b>\$ 2,805,436</b>	<b>\$ 2,799,839</b>	<b>\$ 2,790,146</b>	<b>\$ 2,790,146</b>

*Service Budget by Account Type*

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
Revenue	-	-	-	-	-	-
Personnel	2,152,256	2,410,501	2,528,104	2,495,861	2,518,621	2,518,621
Non-Personnel	259,314	281,714	256,886	276,276	243,823	243,823
Agency Charges	19,212	20,446	20,446	27,702	27,702	27,702
<b>TOTAL</b>	<b>\$ 2,430,782</b>	<b>\$ 2,712,661</b>	<b>\$ 2,805,436</b>	<b>\$ 2,799,839</b>	<b>\$ 2,790,146</b>	<b>\$ 2,790,146</b>

**Assessor****Function: Administration***Line Item Detail***Agency Primary Fund: General**

## Salaries

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
Permanent Wages	1,600,561	1,846,862	1,768,502	1,906,178	1,906,178	1,906,178
Salary Savings	-	(19,305)	-	(19,305)	(19,305)	(19,305)
Premium Pay	876	-	-	-	-	-
Compensated Absence	31,832	15,149	6,082	15,149	15,149	15,149
Hourly Wages	20,235	-	25,618	-	-	-
Overtime Wages Permanent	3,181	1,000	158	1,000	-	-
Election Officials Wages	-	-	1,535	-	-	-
<b>TOTAL</b>	<b>\$ 1,656,686</b>	<b>\$ 1,843,706</b>	<b>\$ 1,801,894</b>	<b>\$ 1,903,022</b>	<b>\$ 1,902,022</b>	<b>\$ 1,902,022</b>

## Benefits

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
Comp Absence Escrow	-	-	125,711	-	-	-
Health Insurance Benefit	245,519	283,005	306,646	300,160	323,561	323,561
Wage Insurance Benefit	4,254	3,653	5,620	5,288	5,579	5,579
WRS	107,932	124,662	129,043	128,665	128,665	128,665
FICA Medicare Benefits	121,695	138,779	140,852	142,030	142,098	142,098
Tuition	0	-	-	-	-	-
Post Employment Health Plans	16,170	16,696	18,337	16,696	16,696	16,696
<b>TOTAL</b>	<b>\$ 495,570</b>	<b>\$ 566,795</b>	<b>\$ 726,210</b>	<b>\$ 592,839</b>	<b>\$ 616,599</b>	<b>\$ 616,599</b>

## Supplies

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
Office Supplies	2,724	6,000	3,507	6,000	6,000	6,000
Copy Printing Supplies	7,614	5,000	2,050	5,000	5,000	5,000
Furniture	3,212	-	1,409	-	-	-
Hardware Supplies	10,359	-	858	-	-	-
Software Lic & Supplies	7,143	-	44,304	-	-	-
Postage	27,826	27,000	22,545	27,000	27,000	27,000
Books & Subscriptions	826	1,000	1,000	1,000	1,000	1,000
Work Supplies	7,268	9,000	1,137	9,000	9,000	9,000
Equipment Supplies	334	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 67,304</b>	<b>\$ 48,000</b>	<b>\$ 76,810</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>

**Assessor****Function: Administration***Line Item Detail***Agency Primary Fund: General**

## Purchased Services

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
Telephone	1,007	4,700	3,166	4,262	1,809	1,809
Cellular Telephone	3,331	2,796	3,819	2,796	2,796	2,796
Systems Comm Internet	494	-	1,008	-	-	-
Custodial Bldg Use Charges	50,854	55,842	55,842	55,842	55,842	55,842
Equipment Mntc	-	100	70	100	100	100
System & Software Mntc	5,116	-	-	5,000	5,000	5,000
Recruitment	73	-	314	-	-	-
Mileage	30,886	40,000	10,166	40,000	15,000	15,000
Conferences & Training	12,278	10,000	10,000	15,000	10,000	10,000
Memberships	1,373	400	293	400	400	400
Storage Services	1,274	1,000	383	1,000	1,000	1,000
Consulting Services	1,275	34,000	45,025	34,000	34,000	34,000
Transcription Services	418	500	-	500	500	500
Other Services & Expenses	60,780	59,990	21,311	44,990	44,990	44,990
Taxes & Special Assessments	22,852	24,386	28,678	24,386	24,386	24,386
<b>TOTAL</b>	<b>\$ 192,011</b>	<b>\$ 233,714</b>	<b>\$ 180,076</b>	<b>\$ 228,276</b>	<b>\$ 195,823</b>	<b>\$ 195,823</b>

## Inter-Departmental Charges

	2019 Actual	2020 Adopted	2020 Projected	2021 Request	2021 Executive	2021 Adopted
ID Charge From Insurance	4,648	9,355	9,355	16,429	16,429	16,429
ID Charge From Workers Comp	14,564	11,091	11,091	11,273	11,273	11,273
<b>TOTAL</b>	<b>\$ 19,212</b>	<b>\$ 20,446</b>	<b>\$ 20,446</b>	<b>\$ 27,702</b>	<b>\$ 27,702</b>	<b>\$ 27,702</b>

*Position Summary*

Classification	CG	2020 Budget Adopted		Request		2021 Budget Executive		Adopted	
		FTEs	Amount	FTEs	Amount	FTEs	Amount	FTEs	Amount
ADMIN CLK 1-20	20	2.00	108,410	2.00	109,493	2.00	109,493	2.00	109,493
ASSESS TECH 2-16	16	1.00	63,415	1.00	64,049	1.00	64,049	1.00	64,049
ASSESSMENT BUSINESS SYS MGI	18	1.00	107,761	1.00	108,838	1.00	108,838	1.00	108,838
ASSESSMENT OPERATIONS MGR	18	1.00	112,715	1.00	113,842	1.00	113,842	1.00	113,842
CITY ASSESSOR-21	21	1.00	126,101	1.00	127,362	1.00	127,362	1.00	127,362
PROGRAM ASST 1-20	20	1.00	58,691	1.00	59,277	1.00	59,277	1.00	59,277
PROPERTY APPRAISER 2-16	16	1.00	60,479	1.00	61,083	1.00	61,083	1.00	61,083
PROPERTY APPRAISER 3-16	16	9.00	729,537	9.00	736,826	9.00	736,826	9.00	736,826
PROPERTY APPRAISER 4-16	16	5.00	395,892	5.00	399,849	5.00	399,849	5.00	399,849
PROPERTY LISTER 2-20	20	1.00	59,347	1.00	59,940	1.00	59,940	1.00	59,940
PROPERTY LISTER 3-20	20	1.00	64,970	1.00	65,619	1.00	65,619	1.00	65,619
<b>TOTAL</b>		<b>24.00</b>	<b>1,887,318</b>	<b>24.00</b>	<b>1,906,178</b>	<b>24.00</b>	<b>1,906,178</b>	<b>24.00</b>	<b>1,906,178</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.