

# 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.

### 2022 Budget Highlights

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

- An Appraiser position and an Assessment Technician position (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	2022 Adopted
General	2,853,615	2,790,146	2,779,328	2,761,790	2,845,799	2,867,419
<b>TOTAL</b>	<b>\$ 2,853,615</b>	<b>\$ 2,790,146</b>	<b>\$ 2,779,328</b>	<b>\$ 2,761,790</b>	<b>\$ 2,845,799</b>	<b>\$ 2,867,419</b>

## Agency Budget by Service

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive	2022 Adopted
Assessor	2,853,615	2,790,146	2,779,328	2,761,790	2,845,799	2,867,419
<b>TOTAL</b>	<b>\$ 2,853,615</b>	<b>\$ 2,790,146</b>	<b>\$ 2,779,328</b>	<b>\$ 2,761,790</b>	<b>\$ 2,845,799</b>	<b>\$ 2,867,419</b>

## Agency Budget by Major-Expenses

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive	2022 Adopted
Salaries	1,903,218	1,902,022	1,860,947	1,878,476	1,957,971	1,976,916
Benefits	710,859	616,599	670,720	604,246	608,760	611,435
Supplies	77,927	48,000	41,626	51,000	51,000	51,000
Purchased Services	141,165	195,823	178,332	200,366	200,366	200,366
Inter Depart Charges	20,446	27,702	27,702	27,702	27,702	27,702
<b>TOTAL</b>	<b>\$ 2,853,615</b>	<b>\$ 2,790,146</b>	<b>\$ 2,779,328</b>	<b>\$ 2,761,790</b>	<b>\$ 2,845,799</b>	<b>\$ 2,867,419</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 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.

*Major Budget Changes*

- Includes funding for 2.0 FTE, including an Appraiser position and an Assessment Technician position, 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 (e.g., 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	2022 Adopted
General	2,853,615	2,790,146	2,779,328	2,761,790	2,845,799	2,867,419
Other-Expenditures	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,853,615</b>	<b>\$ 2,790,146</b>	<b>\$ 2,779,328</b>	<b>\$ 2,761,790</b>	<b>\$ 2,845,799</b>	<b>\$ 2,867,419</b>

*Service Budget by Account Type*

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive	2022 Adopted
Revenue	-	-	-	-	-	-
Personnel	2,614,077	2,518,621	2,531,667	2,482,722	2,566,731	2,588,351
Non-Personnel	219,092	243,823	219,959	251,366	251,366	251,366
Agency Charges	20,446	27,702	27,702	27,702	27,702	27,702
<b>TOTAL</b>	<b>\$ 2,853,615</b>	<b>\$ 2,790,146</b>	<b>\$ 2,779,328</b>	<b>\$ 2,761,790</b>	<b>\$ 2,845,799</b>	<b>\$ 2,867,419</b>

**Assessor**

Function: Administration

*Line Item Detail*

Agency Primary Fund: General

## Salaries

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive	2022 Adopted
Permanent Wages	1,863,303	1,906,178	1,819,493	1,894,443	1,894,443	1,913,388
Salary Savings	-	(19,305)	-	(37,889)	(37,889)	(37,889)
Pending Personnel	-	-	-	6,773	86,268	86,268
Premium Pay	3,842	-	4,426	-	-	-
Compensated Absence	13,729	15,149	29,321	15,149	15,149	15,149
Hourly Wages	20,707	-	-	-	-	-
Overtime Wages Permanent	608	-	7,147	-	-	-
Election Officials Wages	1,029	-	559	-	-	-
<b>TOTAL</b>	<b>\$ 1,903,218</b>	<b>\$ 1,902,022</b>	<b>\$ 1,860,947</b>	<b>\$ 1,878,476</b>	<b>\$ 1,957,971</b>	<b>\$ 1,976,916</b>

## Benefits

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive	2022 Adopted
Comp Absence Escrow	125,711	-	81,828	-	-	-
Health Insurance Benefit	292,135	323,561	304,662	312,848	321,728	321,728
Wage Insurance Benefit	6,446	5,579	7,652	7,822	7,822	7,822
WRS	128,510	128,665	122,021	127,875	123,142	124,370
FICA Medicare Benefits	139,721	142,098	135,391	139,005	139,372	140,819
Post Employment Health Plans	18,337	16,696	19,167	16,696	16,696	16,696
<b>TOTAL</b>	<b>\$ 710,859</b>	<b>\$ 616,599</b>	<b>\$ 670,720</b>	<b>\$ 604,246</b>	<b>\$ 608,760</b>	<b>\$ 611,435</b>

## Supplies

	2020 Actual	2021 Adopted	2021 Projected	2022 Request	2022 Executive	2022 Adopted
Office Supplies	4,510	6,000	263	6,000	6,000	6,000
Copy Printing Supplies	4,683	5,000	1,746	5,000	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	30,000
Books & Subscriptions	1,969	1,000	1,000	1,000	1,000	1,000
Work Supplies	1,075	9,000	1,415	9,000	9,000	9,000
<b>TOTAL</b>	<b>\$ 77,927</b>	<b>\$ 48,000</b>	<b>\$ 41,626</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>

## Purchased Services

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

## Inter-Departmental Charges

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

**Assessor**

**Function: Administration**

*Position Summary*

Classification	CG	2021 Budget Adopted		Request		2022 Budget Executive		Adopted	
		FTEs	Amount	FTEs	Amount	FTEs	Amount	FTEs	Amount
ADMIN CLK 1-20	20	2.00	109,493	2.00	109,918	2.00	109,918	2.00	111,018
ASSESS TECH 2-16	16	1.00	64,049	1.00	63,561	2.00	127,122	2.00	128,394
ASSESSMENT BUSINESS SYS MGR-18	18	1.00	108,838	1.00	100,870	1.00	100,870	1.00	101,879
ASSESSMENT OPERATIONS MGR-18	18	1.00	113,842	1.00	118,406	1.00	118,406	1.00	119,590
CITY ASSESSOR-21	21	1.00	127,362	1.00	130,499	1.00	130,499	1.00	131,804
PROGRAM ASST 1-20	20	1.00	59,277	1.00	58,827	1.00	58,827	1.00	59,415
PROPERTY APPRAISER 2-16	16	1.00	61,083	1.00	60,618	1.00	60,618	1.00	61,224
PROPERTY APPRAISER 3-16	16	9.00	736,826	9.00	721,028	9.00	721,028	9.00	728,238
PROPERTY APPRAISER 4-16	16	5.00	399,849	5.00	405,571	6.00	486,685	6.00	491,552
PROPERTY LISTER 2-20	20	1.00	59,940	1.00	60,025	1.00	60,025	1.00	60,625
PROPERTY LISTER 3-20	20	1.00	65,619	1.00	65,120	1.00	65,120	1.00	65,771
<b>TOTAL</b>		<b>24.00</b>	<b>1,906,178</b>	<b>24.00</b>	<b>1,894,443</b>	<b>26.00</b>	<b>2,039,118</b>	<b>26.00</b>	<b>2,059,510</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.