

# Agency Overview

# Agency Mission

The mission of the Assessor is to establish fair and equitable assessments for all taxable real property and to maintain complete and accurate assessment rolls and property records.

## Agency Overview

The Agency assesses all taxable real and 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.

# **Budget Service Changes**

As part of the 2025 budget process, all agencies evaluated the budget service structure and had the opportunity to propose updates to services. The Assessor's 2025 budget service structure is the same as the 2024 budget. Since there were no changes, the budget does show a full history at the service level. The budget includes the following service:

o Assessor

# 2025 Budget Highlights

## Service: Assessor

o No change from prior year.

Budget Overview

Agency Budget by Fund

Fund	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive	2025 Adopted
General	3,138,292	3,406,749	3,334,292	3,734,687	3,772,896	3,772,896
Total	\$ 3,138,292	\$ 3,406,749	\$ 3,334,292	\$ 3,734,687	\$ 3,772,896	\$ 3,772,896

Function:

Administration

## Agency Budget by Service

Service	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive	2025 Adopted
Assessor	3,138,292	3,406,749	3,334,292	3,734,687	3,772,896	3,772,896
	\$ 3,138,292	\$ 3,406,749	\$ 3,334,292	\$ 3,734,687	\$ 3,772,896	\$ 3,772,896

### Agency Budget by Major-Revenue

Major Revenue	2023 Actual		2024 Adopted		2024 Projected		2025 Request		2025 Executive		2025 Adopted	
		-		-		-		-		-		-
Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

## Agency Budget by Major-Expense

Major Expense	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive	2025 Adopted
Salaries	2,110,732	2,321,593	2,229,842	2,455,185	2,455,185	2,455,185
Benefits	726,050	806,005	774,557	822,410	860,618	860,618
Supplies	49,887	52,000	56,501	53,680	53 <i>,</i> 680	53,680
Purchased Services	220,124	209,107	255,348	385,707	385,707	385,707
Inter Depart Charges	31,499	18,044	18,044	17,706	17,706	17,706
Total	\$ 3,138,292	\$ 3,406,749	\$ 3,334,292	\$ 3,734,687	\$ 3,772,896	\$ 3,772,896

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 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.

Function:

Administration

#### 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. 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

	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive	2025 Adopted
General	3,138,292	3,406,749	3,334,292	3,734,687	3,772,896	3,772,896
Other-Expenditures	-	-	-	-	-	-
Total	3,138,292	3,406,749	3,334,292	\$ 3,734,687	\$ 3,772,896 \$	3,772,896

### Service Budget by Account Type

	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive	2025 Adopted
Revenue	-	-	-	-	-	-
Personnel	2,836,782	3,127,598	3,004,399	3,277,594	3,315,803	3,315,803
Non-Personnel	270,010	261,107	311,849	439,387	439,387	439,387
Agency Charges	31,499	18,044	18,044	17,706	17,706	17,706
Total	3,138,292	3,406,749	3,334,292 \$	3,734,687	3,772,896 <b>\$</b>	3,772,896

Line Item Detail

Agency Primary Fund: General

Salaries Permanent Wages						
Permanent Wages						
•	2,044,786	2,348,861	2,229,842	2,490,211	2,490,211	2,490,211
Salary Savings	2,044,780	(11,632)	2,229,042	(12,451)	(12,451)	(12,451
Salary Savings	-	3,139	-	(12,431)	(12,451)	(12,451
Pending Personnel Compensated Absence	-		-		-	15 140
	33,919	15,149	-	15,149	15,149	15,149
Hourly Wages	22,507	-	-	-	-	-
Overtime Wages Permanent	8,554	-	-	-	-	-
Election Officials Wages	967	-	-	-	-	-
Budget Efficiencies	-	(33,924)	-	(37,724)	(37,724)	(37,724
Salaries Total	\$ 2,110,732	\$ 2,321,593	\$ 2,229,842	\$ 2,455,185	\$ 2,455,185	\$ 2,455,185
Benefits						
Health Insurance Benefit	405,902	446,103	426,152	437,553	474,961	474,961
Wage Insurance Benefit	6,729	6,114	8,391	8,387	8,387	8,387
WRS	140,794	162,072	155,528	171,825	173,070	173,070
FICA Medicare Benefits	155,769	174,019	166,090	185,146	173,070	1/3,0/0
Post Employment Health Plans	16,856	174,019	18,395	185,146	184,701 19,499	184,701
	\$ 726,050		\$ 774,557	\$ 822,410		
benents rotai	<u>, 720,030</u>	5 800,005	\$ 774,557	<i>Ş</i> <u>822,410</u>	\$ 800,018	<del>, 000,010</del>
Supplies						
Office Supplies	6,071	6,000	6,000	6,000	6,000	6,000
Copy Printing Supplies	3,462	5,000	5,000	5,000	5,000	5,000
Software Lic & Supplies	1,271	-,	-	-	-	-,
Postage	36,489	31,000	35,501	32,680	32,680	32,680
Books & Subscriptions	457	1,000	1,000	1,000	1,000	1,000
Work Supplies	2,136	9,000	9,000	9,000	9,000	9,000
	\$ 49,887		\$ 56,501			\$ 53,680
	÷,087 ,	5 52,000	\$ 50,501	÷ 53,080	\$ 53,080	<del>,</del> 55,080
Purchased Services						
Telephone	994	1,415	1,415	1,415	1,415	1,415
Cellular Telephone	4,997	_,	3,599	5,000	5,000	5,000
Systems Comm Internet	900	-	-	-	-	-
Custodial Bldg Use Charges	56,405	43,794	43,794	43,794	43,794	43,794
Equipment Mntc	-	100	100	100	100	100
System & Software Mntc	40,365	63,908	63,908	227,908	227,908	227,908
Recruitment	884	-	-	-	-	227,500
Mileage		- 5,000	- 5,000	- 5,000		5,000
*	7,420				5,000	
Conferences & Training	25,991	20,000	20,000	20,000	20,000	20,000
Memberships	5,632	400	3,000	8,000	8,000	8,000
Storage Services	3,535	1,000	1,042	1,000	1,000	1,000
Consulting Services	20,665	30,000	70,000	30,000	30,000	30,000
Transcription Services	-	500	500	500	500	500
Other Services & Expenses	24,757	14,990	14,990	14,990	14,990	14,990
Taxes & Special Assessments	27,580	28,000	28,000	28,000	28,000	28,000
Purchased Services Total	\$ 220,124	\$ 209,107	\$ 255,348	\$ 385,707	\$ 385,707	\$ 385,707
Inter Depart Charges						
ID Charge From Insurance	10 604	F 000	F 000	6 3 4 9	6 3 4 9	6 3 40
0	18,694	5,099	5,099	6,348	6,348	6,348
ID Charge From Workers Comp Inter Depart Charges Total	12,805	12,945	12,945	11,358	11,358	11,358
	\$ 31,499 \$	\$ 18,044	\$ 18,044	\$ 17,706	\$ 17,706	\$ 17,7

Function:

Administration

Position Summary

Function: Administration

		2024 Budget			2025 Budget						
		Adopted		Reque	Request		tive	Adopted			
Classification	CG	FTEs	Amount	FTEs	Amount	FTEs	Amount	FTEs	Amount		
ADMIN ANAL 3-18	18	1.00	82,471	1.00	78,751	1.00	78,751	1.00	78,751		
ADMIN CLK 1-20	20	1.00	68,357	1.00	70,855	1.00	70,855	1.00	70,855		
ASSESS TECH 2-16	16	1.00	72,402	1.00	75,736	1.00	75,736	1.00	75,736		
ASSESSMENT BUSINESS SYS MGR-18	18	1.00	119,320	1.00	127,391	1.00	127,391	1.00	127,391		
ASSESSMENT OPERATIONS MGR-18	18	1.00	133,639	1.00	138,522	1.00	138,522	1.00	138,522		
CITY ASSESSOR-21	21	1.00	147,288	1.00	166,966	1.00	166,966	1.00	166,966		
DATA ANALYST 2	18	2.00	169,890	2.00	188,138	2.00	188,138	2.00	188,138		
DATA ANALYST 3	18	1.00	80,846	1.00	87,194	1.00	87,194	1.00	87,194		
PROPERTY APPRAISER 2-16	16	1.00	56,020	1.00	63,501	1.00	63,501	1.00	63,501		
PROPERTY APPRAISER 3-16	16	8.00	694,398	8.00	733,043	8.00	733,043	8.00	733,043		
PROPERTY APPRAISER 4-16	16	6.00	570,614	6.00	608,355	6.00	608,355	6.00	608,355		
PROPERTY LISTER 2-20	20	1.00	71,551	1.00	74,166	1.00	74,166	1.00	74,166		
PROPERTY LISTER 3-20	20	1.00	74,178	1.00	77,594	1.00	77,594	1.00	77,594		
		26.00	\$2,340,975	26.00	\$2,490,211	26.00	\$2,490,211	26.00	\$2,490,211		

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.