

2020



Legislative Reference Bureau

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# ASSESSOR

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## 2020 Proposed Plan and Executive Budget Review

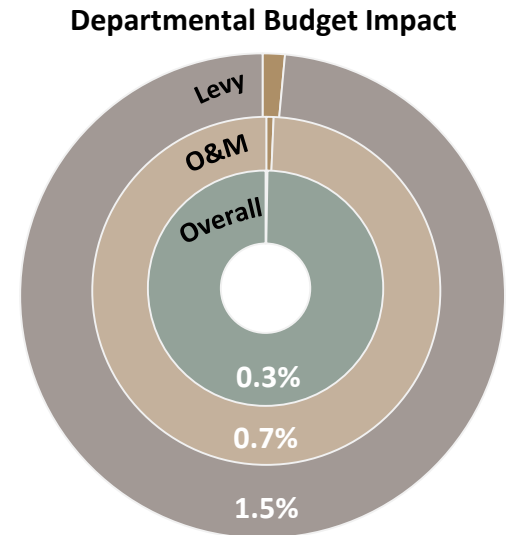
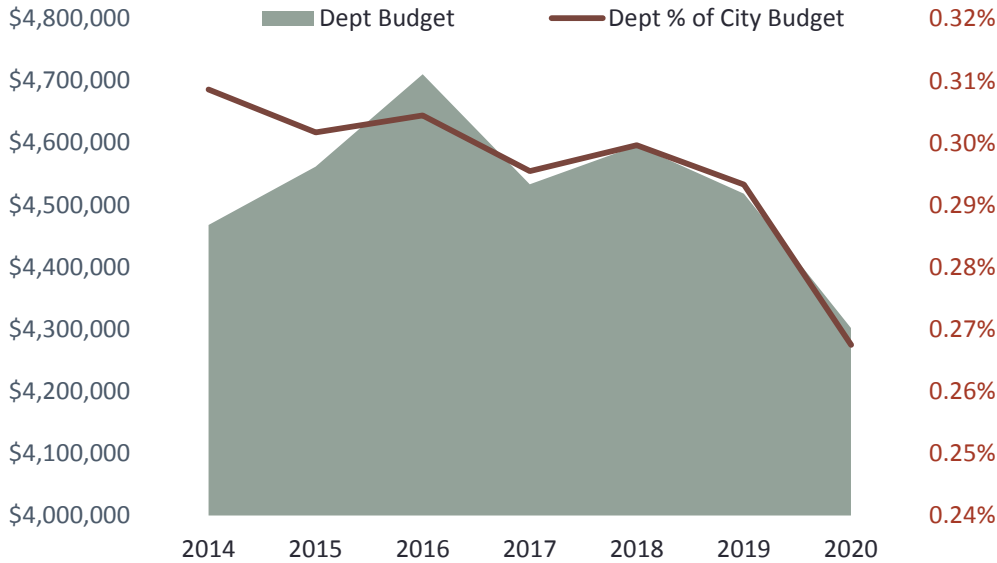
Prepared by: Tea Norfolk, Legislative Fiscal Analyst  
Budget Hearing: 9:00 am on Monday, October 7, 2019



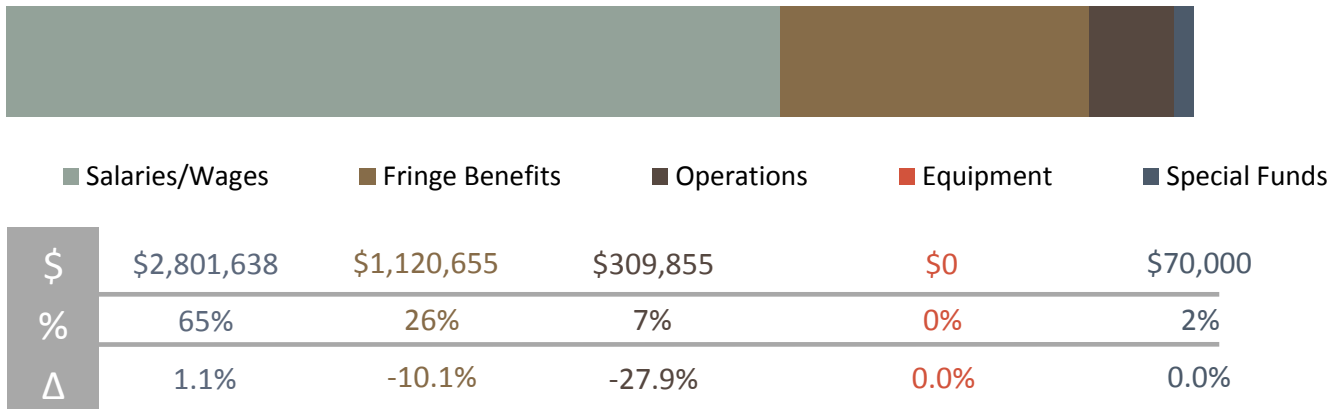
**\$4,302,148**  
Proposed 2020 Budget

**-\$216,389**  
Change in Proposed Budget

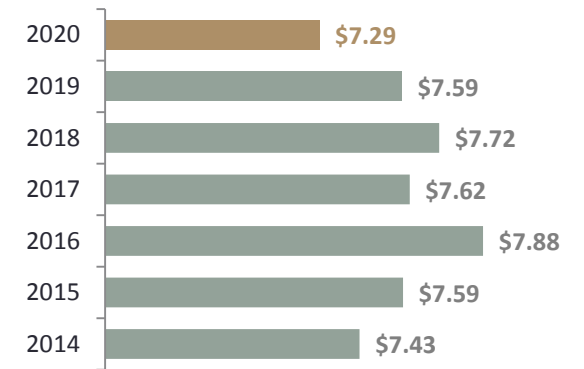
**-4.8%**  
% Change in Proposed Budget



**Departmental Budget Appropriation Category**



**Budget per Capita**



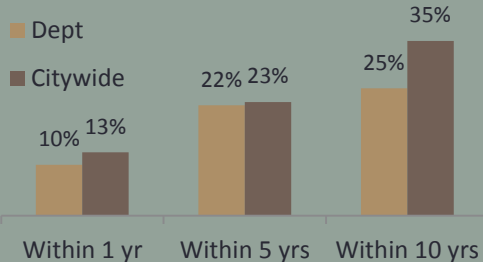
**\$30,000**

Increase in Salaries and Wages for the department, up 1.1% from the 2019 Adopted Budget.

**-\$126,522**

Decrease in Fringe Benefits for the department, down 10.1% from the 2019 Adopted Budget.

**Retirement Eligible**



**0**

Change in Positions

**0.0%**

% Change in Positions

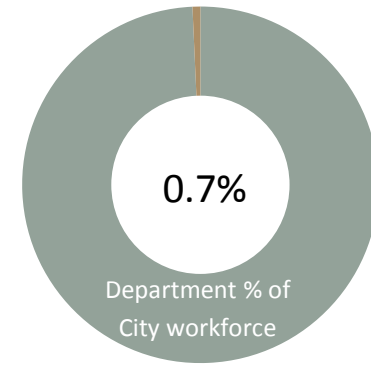
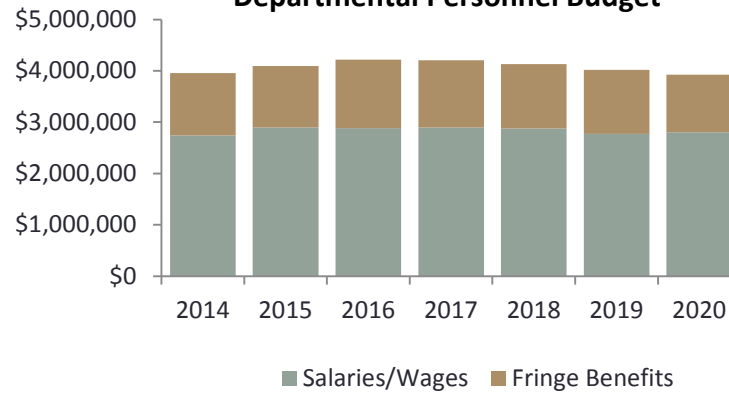
**4**

Current Vacancies

**4**

Voluntary Separations

**Departmental Personnel Budget**



**Staffing Vacancies**

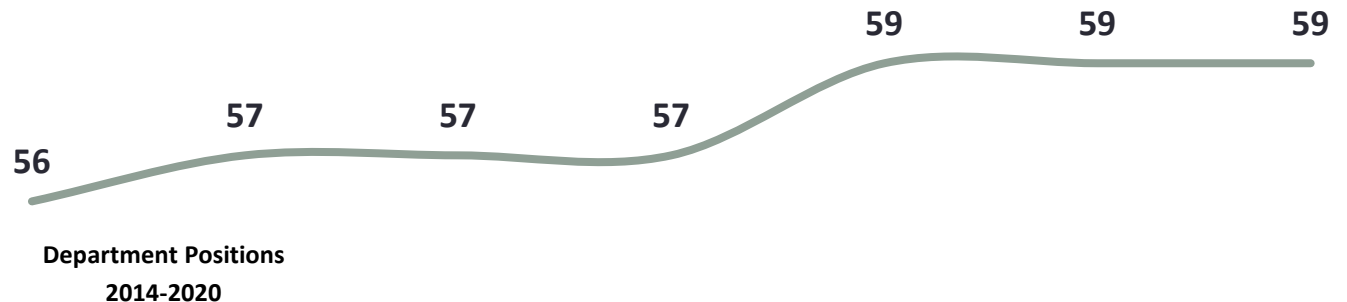
- 1 Appeals Director
- 2 Office Assistant III\*
- 1 Intern\*\*

\* 1 Office Assistant III position is expected to be under-filled with an Office Assistant II.  
\*\* The Intern is a 1/3-time position that the department will not be filing at the present time.

**Staffing Update**

- +1 Assessment Appeals Director
- -1 Property Appraiser Senior
- -1 Office Assistant III

One Assessment Appeals Director position was created, and two positions were eliminated: Property Appraiser Senior and Office Assistant III.



**-\$60,000**

Decrease in Revenue estimated for the 2020 Proposed Budget (-6.6% less than the 2019 Adopted Budget).

**-\$120,000**

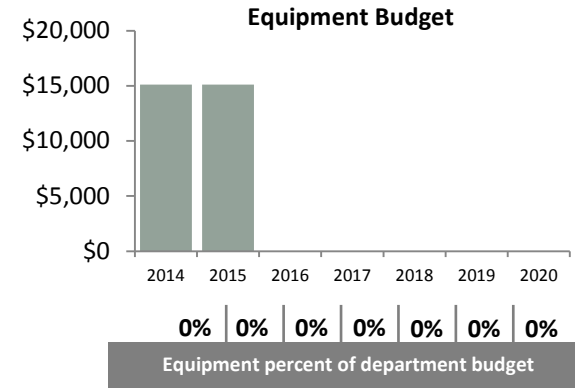
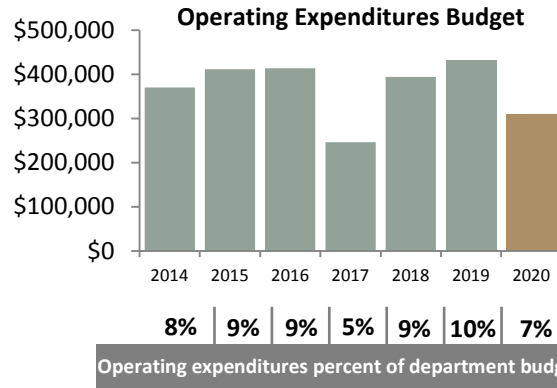
Decrease in Operating Expenditures (27.9% less than the 2019 Adopted Budget).

**-\$5,682**

Decrease in the amount of Reimbursements to Other Departments (-20.5% less than the 2019 Adopted Budget).

**-36.0%**

Decrease in the amount for Professional Services (-\$82,145 less than the 2019 Adopted Budget).



**Revenue**

- Appraisal Fees \$843,000
- Assessment Charges \$685,000

The Assessor’s Office estimates \$385,000 will be returned to taxpayers for property tax adjustments.

**Special Purpose Accounts**

There are no special purpose accounts for the Assessor’s Office in 2020.

**Grants**

This department receives no grant funding.

**Capital Requests**

There are no new capital projects funded in 2020.

**\$60,133**

State Manufacturing Assessment Payment (-14.1% compared to \$70,000 in 2019)

**9,018**

Number of tax-exempt properties for 2019 with an estimated exempted value of \$4.5 billion (decrease from 9,908 properties in 2018 with a value of \$5.1 billion).

**10**

Number of formal appeals heard by the Board of Review (64 cases were scheduled) year-to-date in 2019. The total number scheduled in 2018 was 81; of those, 29 were heard.

**542**

Number of improved property in rem foreclosures acquired year-to-date in 2019 (compared to 134 total acquired in 2018).

**Key Performance Measures**

Measure	2018 Actual	2019 Projected	2020 Planned
Contacts with property owners during Open Book	2.80%	3.62%	3.00%
Objection Forms provided to property owners during Open Book	1.07%	1.29%	1.15%
Formal Objections as a percentage of taxable parcels	0.85%	0.97%	0.90%
Appeals to the Board of Review as a percentage of taxable parcels	0.06%	0.08%	0.06%
Assessment ratio (assessed value / sale price) for all properties sold during the year	100.1%	95%	100%

**Pending Litigation**

Following is an update on pending property assessment litigation to date (41 cases valued at \$23,948,336)

- *U.S. Bank N.A. v. City (US Bank I)*. Requested refund: \$5.3 million. Decision in City's favor; pending judgment documents.
- *U.S. Bank N.A. v. City (US Bank II)*. Requested refund: \$2.72 million. Pretrial conference 12/3/20.
- *Metropolitan Associates v. City (Metropolitan Southside II)*. Requested refund: \$1.5 million. Trial 3/9-11/20.
- *Wisconsin and Milwaukee Hotel, LLC v. City (WMH III)*. Requested refund: \$1,527,455. Status conference 10/31/19.
- *U.S. Bank N.A. v. City (US Bank III)*. Requested refund: \$1.26 million. Scheduling Conference TBD.
- *Wisconsin and Milwaukee Hotel, LLC v. City (WMH I)*. Requested refund: \$970,400. Decision in City's favor; pending plaintiff's petition to Supreme Court (due 10/11/19).
- *Wisconsin and Milwaukee Hotel, LLC v. City (WMH II)*. Requested refund: \$775,325. Decision in City's favor. Appeal deadline 9/26/19.
- *CP-South Howell LLC et al. v. City*. Requested refund: \$604,000. Telephone status conference 9/2/19.
- *JSWD WI Venture I, LLC v. City (Westin 2017)*. Requested refund: \$521,810. Report due 9/16/19.
- *401 W. Michigan v. City*. Requested refund: \$399,743. Report due 3/20/20.
- *Whole Foods Market Services, Inc. v. City*. Requested refund: \$335,297. Final pretrial: 11/6/19.
- *BMO Harris Bank NA v. City*. Requested refund: \$267,000. Circuit Court dismissed.

**Pending Litigation** (continued from p. 4)

- *Rider Hotel, LLC v. City*. Requested refund: \$211,911. Pretrial 4/24/20.
- *JSWD Commerce, LLC v. City*. Requested refund: \$289,642. Final Pretrial 1/7/20.
- *CP-South Howell LLC et. al., v. City*. Requested refund: \$267,803. Scheduling conference 10/15/19.
- *JSWD Commerce LLC v. City*. Requested refund: \$255,811. Decision in City's favor; appeal filed. Pending statement on transcript 10/14/19.
- *Gardner Group LLC v. City*, consolidated with *Michael J. Gardner Trust v. City*. Requested refund: \$334,893. Motion hearing 10/20/19.
- *Kissinger Family Limited Partnership v. City*. Requested refund: \$267,177. Pretrial conference 10/7/19.
- *Milwaukee River Hotel, LLC v. City*. Requested refund: \$337,697. Status conference 11/4/19.
- *Museum Center Park, Inc. v. City*. Requested refund: \$158,755. Pending entry of final order granting summary judgment to City 8/15/19.
- *Franklin Apartments LLC v. City*. Requested refund: \$115,457.23. Final Pretrial Conference 4/23/20.
- *Sam's Real Estate Business Trust v. City*. Requested refund: \$98,415. Pretrial conference 4/28/20.
- *Lewis Center, LLC v. City*. Requested refund: \$86,952.51. Court trial 3/30/20 – 4/2/20.
- *Brewery House, LLC v. City*. Requested refund: \$69,650. Scheduling conference 10/24/19.
- *LaMacchia Real Estate IV LLC v. City*. Requested refund: \$56,487. Pending scheduling conference.
- *Wal-Mart Real Estate Business Trust v. City*. Requested refund: \$41,359. Mediation to be completed on or before 4/10/20.
- *Continental 20 Fund, Ltd. v. City*. Requested refund: \$39,119. Pretrial conference 2/11/20.
- *Church of the Immaculate Conception v. City*. Requested refund: \$29,987.74. Scheduling conference 10/11/19.
- *Feap of Milwaukee, LLP v. City*. Requested refund: \$28,153. Final pretrial conference 11/20/19.
- *Wal-Mart Real Estate Business Trust. v. City*. Requested refund: \$24,802. Mediation to be completed by 12/20/19.
- *Milwaukee Block 10 v. City (Aloft I)*. Requested refund: \$20,618. Brief due 10/16/19.
- *Something Else, LLC v. City*. Requested refund: \$16,169. Dismissed.
- *Nikon Cambridge LLC v. City*. Requested refund: \$21,000. Report due 12/17/19.
- *USA Midwest Province – Society of Jesus S. Ignatius Trust v. City*. Requested refund: \$9,585.37. Dismissed.
- *Central United Methodist Church v. City*. Requested refund: \$4,416.20. Decision in City's favor; Court of Appeals record transmitted.
- *WGLB Scholarship in Memory of Joel J. Kinlow, Inc. v. City*. Requested refund: \$8,605.26. Parties argued motion and await written decision
- *Thermo Fischer Scientific v. Department of Revenue, City*. Requested refund: \$52,000. City's cross appeal filed.
- *Thermo Fischer Scientific v. Department of Revenue, City*. Requested refund: \$15,000. City's cross appeal filed.

**Outside Counsel Lawsuits**

- *U.S. Venture, Inc. v. City*. Requested refund: \$3,551,971. Status conference 10/11/19.
- *Citgo Petroleum Corporation v. City*. Requested refund: \$1,200,869. Status conference 10/16/19.
- *Buckeye Terminals v. City*. Requested refund: \$158,000. Dismissed without prejudice in order to complete Board of Review. Will be refiled.