

2023



Legislative Reference Bureau

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ASSESSOR

2023 Proposed Plan and Executive Budget Review

Prepared by: Tea B. Norfolk, Fiscal Planning Specialist
Budget Hearing: 9:00 a.m. on Monday, October 3, 2022



\$4,455,048

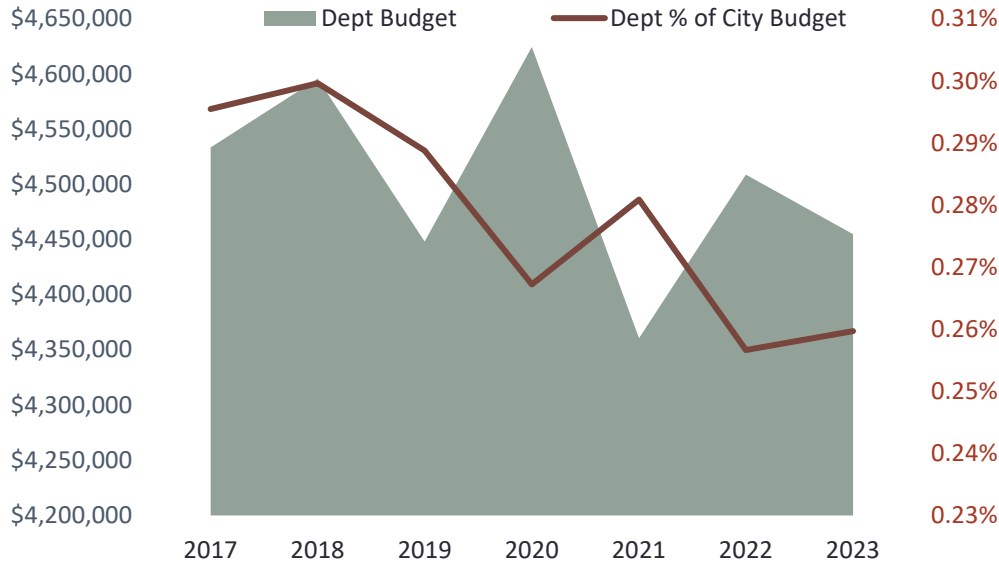
Proposed 2023 Budget

-\$53,889

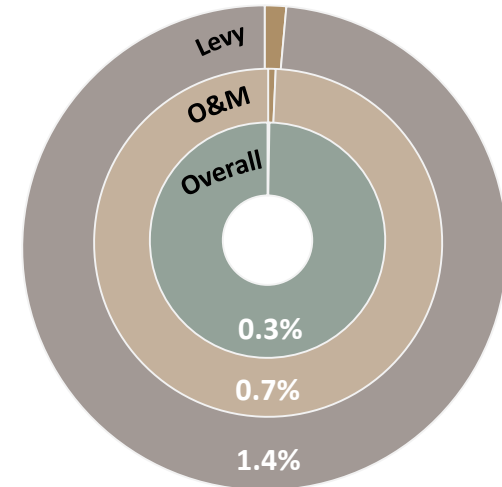
Change in Proposed Budget

-1.2%

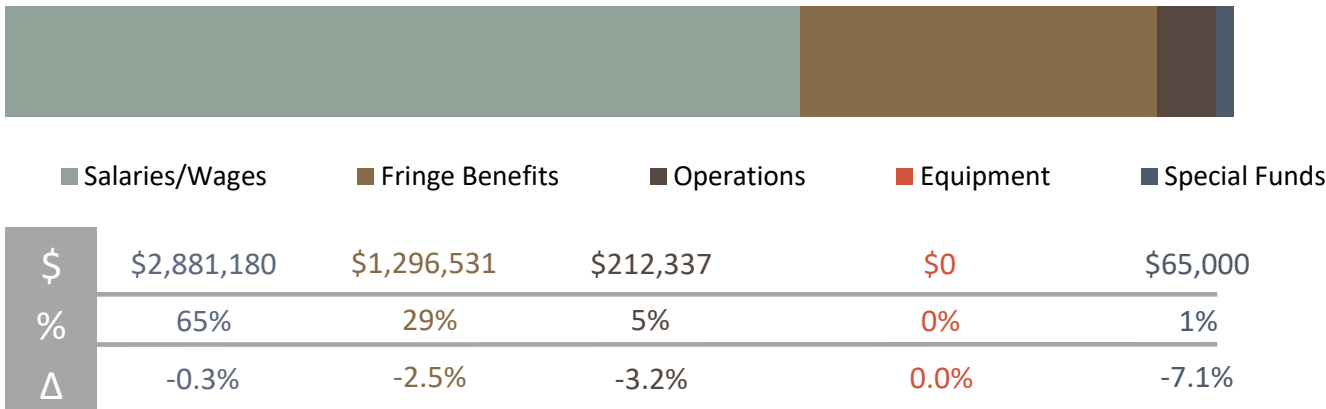
% Change in Proposed Budget



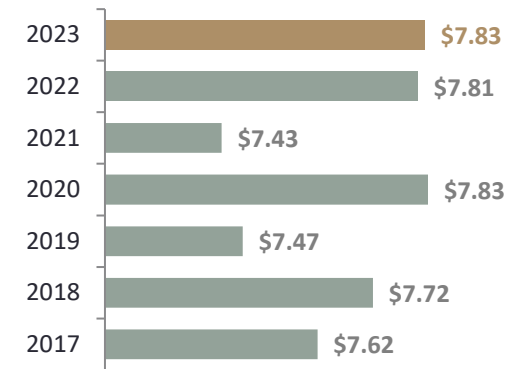
Departmental Budget Impact



Departmental Budget Appropriation Category



Budget per Capita



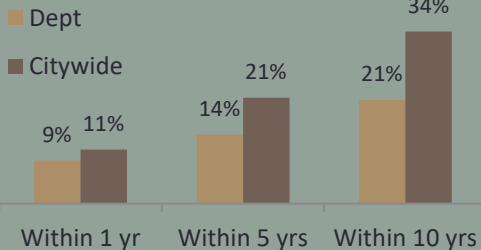
\$4,652,396

Requested Budget
\$197,348 (4.4%) more than
Proposed Budget.

-\$32,932

Decrease in Fringe Benefits for the
department, down 2.5% from the
2022 Budget.

Retirement Eligible



1

Change in Positions

1.8%

% Change in Positions

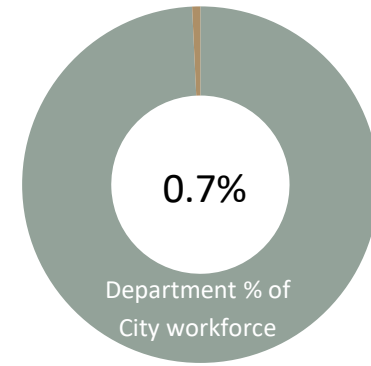
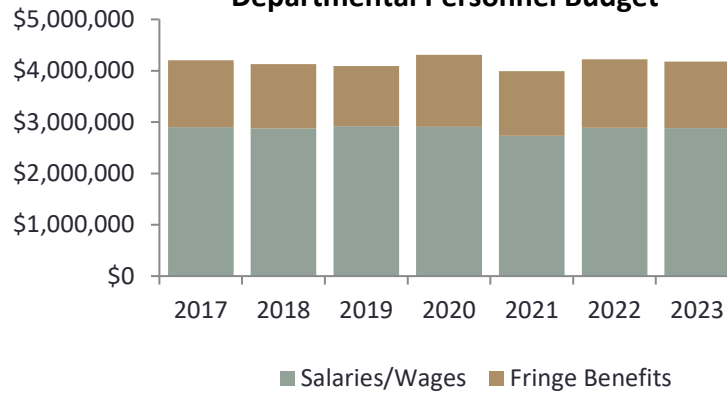
6

Current Vacancies

0

Voluntary Separations

Departmental Personnel Budget



Staffing Vacancies

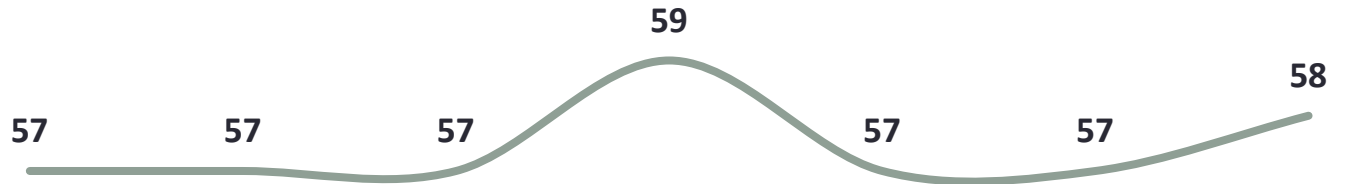
There are currently 6 vacancies. Current open positions include:

- Property Appraiser (1 position)
- Office Assistant III (1 position)
- Office Assistant II (1 position)
- Accounting Assistant II (1 position)
- College Intern (2 positions)

Staffing Update

- + 2 Property Assessment Technician II
- +1 Real Estate Modeler

The Property Assessment Technician II positions and Real Estate Modeler position replace 2 Senior Property Appraiser IV positions.



**Department Positions
2017-2023**

\$136,000

Change in Revenue estimated for the Proposed Budget, an increase of 13.6% compared to the 2022 Budget.

\$588,380

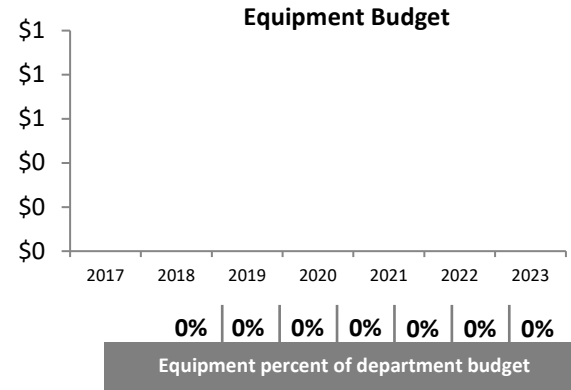
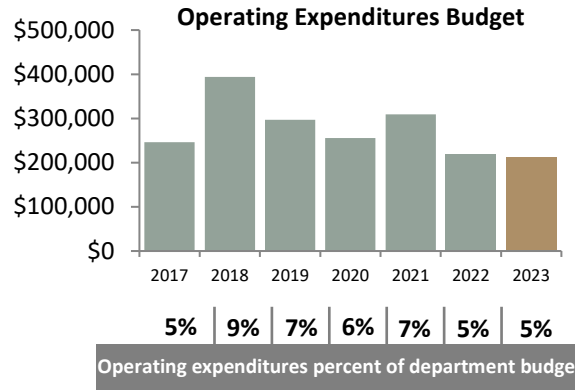
Amount Assessor's Office has paid in 2022 for property tax adjustments.

-\$7,000

Decrease in Operating Expenditures in the Proposed Budget (-3.3%) less than the amount requested.

2.7%

Increase in property tax levy and municipal service charges on the typical residential property, \$48.58.



Revenue

Charges for Services	\$1,000,000
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Special Purpose Accounts

There are no special purpose accounts for the Assessor's Office in 2023.

Grants

This department receives no grant funding.

Capital Requests

There are no new capital projects funded in 2023.

6,578

Number of parcels assessed per employee – an increase of 778 parcels (or 11.8% higher) compared to the previous year.

8,092

Number of tax-exempt properties for 2022, with an estimated exempted value of more than \$5.1 billion (decrease from 8,472 properties in 2021).

16

Number of formal appeals heard by the Board of Review year-to-date in 2022; the total number heard in 2021 was 32.

2,354

Number of appeals filed in 2022, an increase of 1,601 (68%) compared to 2021. Of those appeals, 700 were submitted online.

Key Performance Measures

Measure	2021 Actual	2022 Projected	2023 Planned
Contacts with property owners during Open Book	1,650	4,068	3,500
Objection forms provided to property owners during Open Book	981	2,080	2,000
Formal objections as a percentage of taxable parcels	0.48%	1.54%	1.38%
Appeals to the Board of Review as a percentage of taxable parcels	0.14%	0.20%	0.20%
Assessment ratio (assessed value / sale price) for all properties sold during the year	90.74%	91.96%	90.00%

PILOTS

Payments in Lieu of Taxes (PILOTS) agreements help the City budget by increasing revenues. The Assessor’s Office attempts to establish new agreements with non-profit organizations, colleges, and universities. The City does ask each organization to participate in a PILOT.

Year	PILOTS	New Participants
2020	18	2
2021	19	1
2022	20	4

Technology Update

High-resolution, dynamic street-level images were purchased in 2021 and are now incorporated into the valuation system. The City plans to share them on the website when financially feasible.

The Assessor’s Office is scanning property sketches to create geo-referenced digital sketches. If funded, these sketches should improve the accuracy of building sizes and improve assessment accuracy.

When financially feasible, the Assessor’s Office plans to implement an online comparable sales tool to assist property owners with valuation questions.

Revaluations

The residential assessment goal is to be within 10% of sales prices. The 2022 ratio of 91.96% was within this target. The Assessor plans to use 2023 as a maintenance year to allow appraisers to more thoroughly review each property and to reduce the backlog of appeals from prior revaluations. If the market remains volatile, the sales to assessment ratio could fall outside the 10% range.

Pending Litigation

Following is an update on pending property assessment litigation to date (36 cases valued at \$16,735,685)

- *US Venture, Inc. and Citgo Petroleum v. City*. Requested refund: \$7,032,840. Final Pretrial TBD.
- *Broadway Tierra Partners, LLC v. City*. Requested refund: \$1,312,179. Final Pretrial 12/12/22.
- *ManpowerGroup, Inc. v. City*. Requested refund: \$2,157,047. Pretrial Conference 10/27/22.
- *Citgo Petroleum Corp., et. al. v. City*. Requested refund: \$952,783. Status Conference 2/16/23.
- *Columbia St. Mary's, Inc. v. City (CSM III)*. Requested refund: \$631,142. Pending Settlement; Status 11/11/22.
- *St. John's Communities, Inc. v. City (74.35 Exemption)*. Requested refund: \$482,243. Oral Argument 10/6/22.
- *Saint John's Communities, Inc. v. City (74.37 - Valuation)*. Requested refund: \$481,848. Stayed pending Supreme Court decision.
- *833 Buena Vista Tierra Investors, LLC v. City*. Requested refund: \$403,171. Scheduling Conference 10/14/22.
- *Milwaukee City Center, LLC v. City*. Requested refund: \$350,581. Appraisal report due to attorneys by 12/30/22.
- *Pfister, LLC v. City*. Requested refund: \$302,103. Final Pretrial Conference 6/28/23.
- *511 Holdings, LLC v. City*. Requested refund: \$262,720. Appraisal report due to attorneys by 1/13/23.
- *MKE BLK23, LLC v. City*. Requested refund: \$237,069. Appraisal report due to attorneys by 10/21/22.
- *WWB Development II, LLC v. City*. Requested refund: \$214,197 Final Pretrial 1/6/23.
- *Rider Hotel, LLC v. City*. Requested refund: \$211,912. Circuit Court decision in favor of City. Transcripts due to City 10/14/22.
- *Button Block Holdings, LLC v. City*. Requested refund: \$198,448. Final Pretrial Conference 10/27/22.
- *CP-South Howell LLC et al v. City*. Requested refund: \$162,923. Scheduling Conference 11/29/22.
- *Howell Avenue FOS Lodging Associates, LLC v. City*. Requested refund: \$161,192. Scheduling Conference 9/22/22.
- *Johnson Controls Inc. v. City*. Requested refund: \$155,000. Appraisal report due to attorneys by 1/20/23.
- *SSND MMU MCH Venture, Inc. v. City*. Requested refund: \$147,281. Final Pretrial 7/21/23.
- *Rhythm, LLC v. City*. Requested refund: \$106,725. Appraisal report due to attorneys by 12/30/22
- *Wisconsin Lutheran High School Conference v. City*. Requested refund: \$105,946. Motion Hearing 1/9/23.
- *Integrated Plankinton Milwaukee, LLC v. City*. Requested refund: \$102,498. Dismissed; no settlement.
- *401 W. Michigan v. City*. Requested refund: \$96,538. Dismissed; no settlement.
- *312 E. Wisconsin Bldg., LLC v. City*. Requested refund: \$70,736. Appraisal report due to attorneys by 4/6/22.
- *Academy of Excellence v. City*. Requested refund: \$70,416. Scheduling Conference 11/7/22.
- *Steren Management Co., Inc. v. City*. Requested refund: \$63,000. Scheduling Conference 11/29/22.
- *Howell Avenue ES Lodging Associates, LLC v. City*. Requested refund: \$53,661. Scheduling Conference TBD.
- *SSCHC Real Estate, Inc. v. City*. Requested refund: \$26,883. Scheduling Conference 10/13/22.
- *Kulbir Sra v. City*. Requested refund: \$24,925. Sched. Conference TBD.
- *St. Anthony's Apartments, LLC. v. City*. Requested refund: \$23,721. Dismissed; no settlement.
- *Sean and Julie Cummings v. City*. Req. refund: \$23,549. Dismissed.
- *Robert Joseph v. City*. Requested refund: \$19,638. Final Prel 6/15/23.
- *Fred & Leigh Tabak; Adam & Robin Rafkin v. City*. Requested refund: \$17,500. Pending settlement 11/1/22.
- *Sixteenth Street Community Health v. City*. Requested refund: \$6,269. Scheduling Conference TBD.