

2022



Legislative Reference Bureau

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ASSESSOR

2022 Proposed Plan and Executive Budget Review

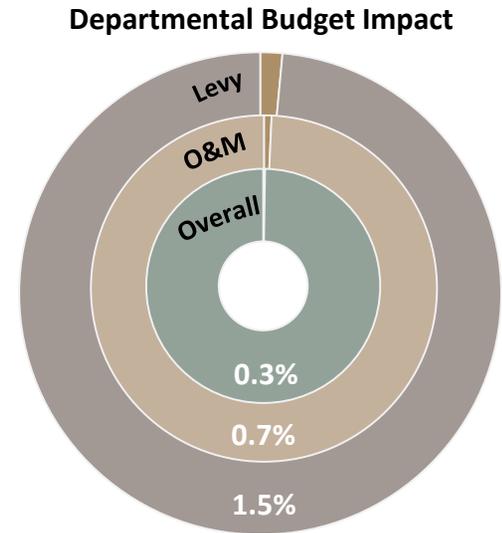
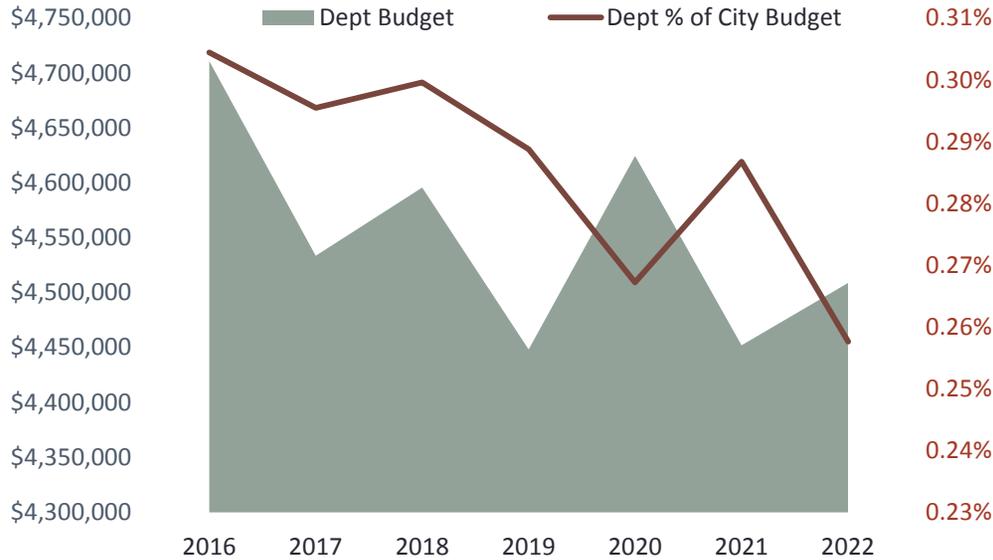
Prepared by: Heather Wolfgram, Legislative Fiscal Analyst
Budget Hearing: 9:00 a.m. on Monday, October 4, 2021



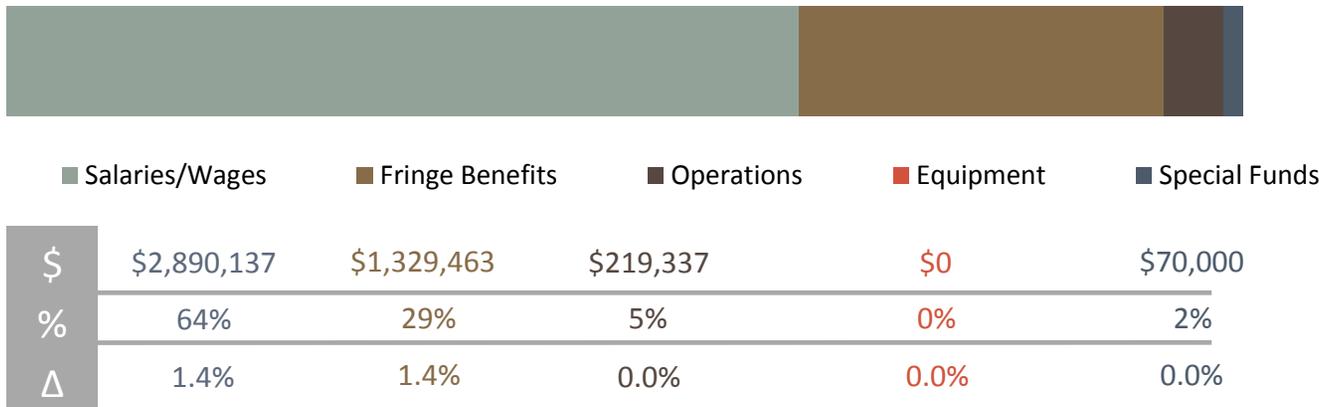
\$4,508,937
Proposed 2022 Budget

\$56,746
Change in Proposed Budget

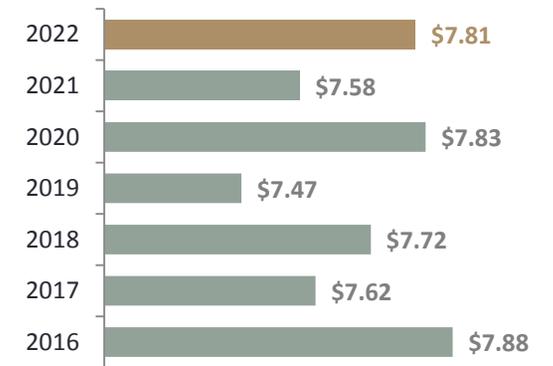
1.3%
% Change in Proposed Budget



Departmental Budget Appropriation Category



Budget per Capita

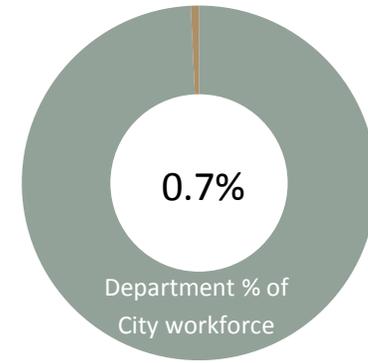
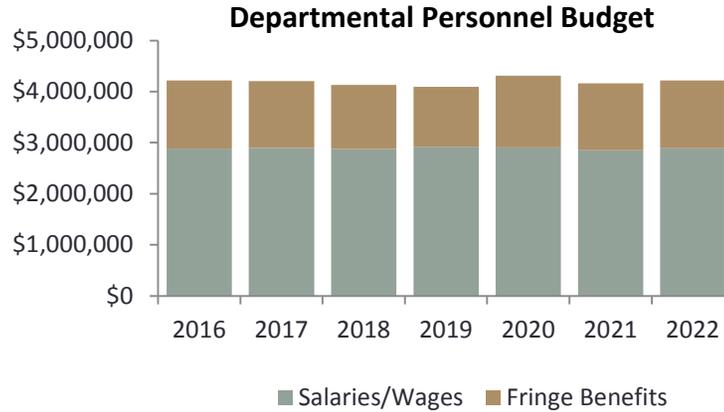


\$38,867

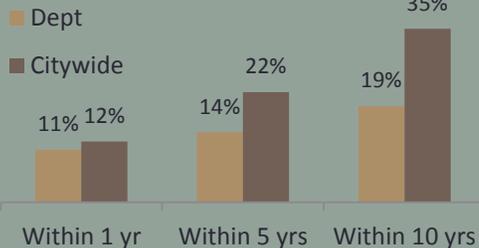
Increase in Salaries and Wages for the department, up 1.4% from the 2021 Budget.

\$17,879

Increase in Fringe Benefits for the department, up 1.4% from the 2021 Budget.



Retirement Eligible



Staffing Vacancies

There are currently 12 vacancies. Two offers have been made for Property Appraiser positions with start dates in mid-October 2021. Current open positions include:

- Property Appraiser (3 positions)
- Office Assistant III (3 positions)
- Chief Assessor
- Property Assessment Technician
- College Intern

Staffing Update

- - 2 Senior Property Appraisers
- + 2 Property Assessment Technicians

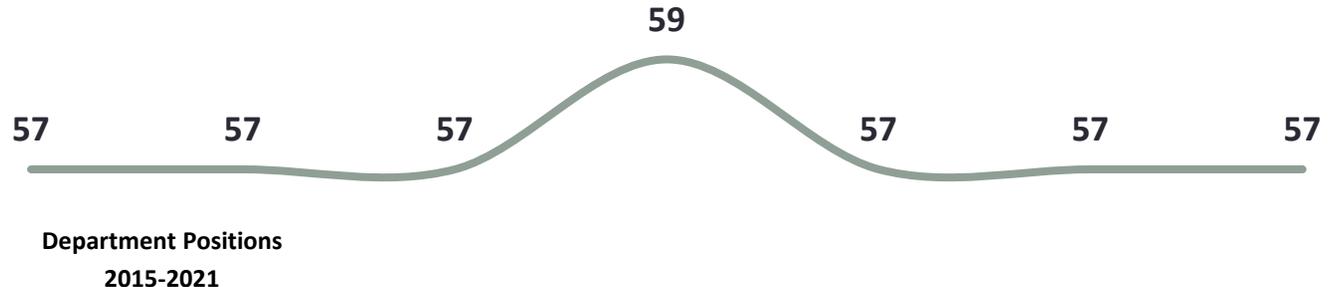
The Property Assessment Technician was reclassified as a Property Listing Technician. Two Office Assistant II positions were reclassified as Office Assistant II and IV. Two Senior Property Appraiser positions were eliminated (one was an auxiliary position), and 2 Property Assessment Technician positions were added.

0
Change in Positions

0.0%
% Change in Positions

12
Current Vacancies

3
Voluntary Separations



\$5,000

Change in Revenue estimated for the Proposed Budget, a 0.5% increase compared to the 2021 Budget.

\$629,614

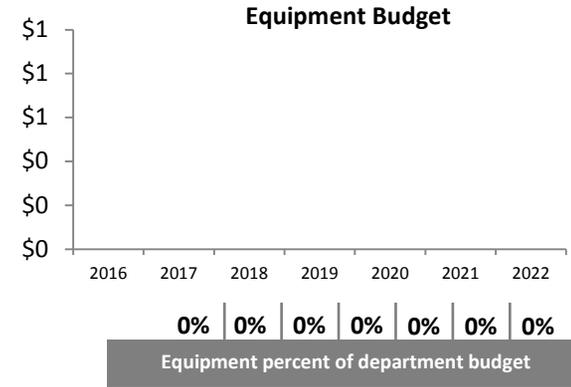
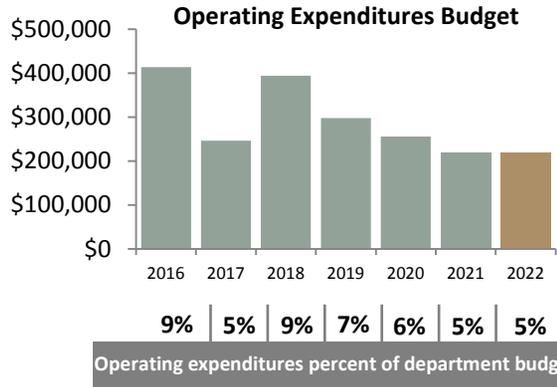
Amount Assessor's Office has paid in 2021 for property tax adjustments.

\$219,337

Amount requested for Operating Expenditures in the Proposed Budget.

1.9%

Increase in property tax levy and municipal service charges on the typical residential property, \$33.43.



Revenue

- Charges for Services \$864,000

Special Purpose Accounts

There are no special purpose accounts for the Assessor's Office in 2022.

Grants

This department receives no grant funding.

Capital Requests

There are no new capital projects funded in 2022.

5,800

Number of parcels assessed per employee, an increase of 329 parcels or 6% per employee over 8 years.

8,472

Number of tax-exempt properties for 2021, with an estimated exempted value of more than \$4.6 billion (a decrease from 9,844 properties in 2020).

487

Number of formal appeals heard by the Board of Review year-to-date in 2021. The total number heard in 2020 was 133.

57

Number of improved property *In Rem* foreclosures acquired year-to-date in 2021 (compared to 267 acquired in 2020).

Key Performance Measures

Measure	2020 Actual	2021 Projected	2022 Planned
Contacts with property owners during Open Book	3.90%	1.00%	3.00%
Objection Forms provided to property owners during Open Book	4.20%	0.60%	2.50%
Formal Objections as a percentage of taxable parcels	3.60%	0.44%	2.25%
Appeals to the Board of Review as a percentage of taxable parcels	0.04%	0.35%	0.05%
Assessment ratio (assessed value / sale price) for all properties sold during the year	99.49%	89.00%	100.00%

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 organization, colleges, and universities. The City does ask each organization to participate in a PILOT.

Year	PILOTS
2019	44
2020	42
2021	40

Resize, Restructure and Reinvest

The Assessor’s Office is experiencing a high turnover of property appraisers. To attract and retain candidates with the required skills needed to maintain the standards of accuracy and efficiency, staff worked with the Department of Employee Relations to create a salary plan for property appraisers.

The salary plan provides salary increases for property appraisers who meet pre-determined standards. These standards include earning or maintaining certifications, completing specific courses, and assuming additional responsibilities. The Assessor’s Office continues to work the DER to improve the salary plan.

Board of Review

The number of assessment appeals decrease in 2021, a year with no revaluation. However, there are several steps in the appeal process, including hearings before both the Board of Assessors and Board of Review. The increased number of appeals heard by the Board of Review in 2021 are carryovers from 2020 that are still moving through the process.

Pending Litigation

Following is an update on pending property assessment litigation to date (33 cases valued at \$12,689,851)

- *US Venture, Inc. v. City*. Requested refund: \$850,000. Pending Decision.
- *JSWD WI Venture I, LLC v. City (Westin III)*. Requested refund: \$832,928.92. Scheduling Conference 9/8/21.
- *ManpowerGroup, Inc. v. City*. Requested refund: \$708,049. Pending Scheduling Conference
- *511 Holdings LLC v. City*. Requested refund: \$487,000. Final Pretrial Conference 5/31/22.
- *Saint John's Communities, Inc. v. City (74.35 Exemption)*. Requested refund: \$482,243.81. Pending Decision.
- *St. John's Communities, Inc. v. City (74.37 Valuation)*. Requested refund: \$481,847.57. Stayed pending appeal in case above.
- *Columbia St. Mary's, Inc. v. City (CSM III)*. Requested refund: \$381,000 Final pretrial 11/20/21.
- *833 Buena Vista Tierra Investors, LLC v. City*. Requested refund: \$336,144.80 Motion Hearing 9/29/21.
- *Button Block Holdings, LLC v. City*. Requested refund: \$290,000. Pending Answer.
- *Citgo Petroleum v. City*. Requested refund: \$290,000. Pending Answer.
- *Rider Hotel, LLC v. City*. Requested refund: \$211,911.60. Decision 8/2/21.
- *Mid Milk Improvements, LLC v. City*. Requested refund: \$189,069. Pending Scheduling Conference.
- *NWC 331 Commercial LLC v. City*. Requested refund: \$182,000 Pending Answer.
- *Johnson Controls, Inc. v. City*. Requested refund: \$155,000. Plaintiff Voluntarily Dismissed.
- *George & Monika Tsitsos Living Trust v. City*. Requested refund: \$146,000. Status Conference 10/19/21
- *Marcus W LLC v. City*. Requested refund: \$134,000. Scheduling Conference TBD.
- *JSWD WI Venture I, LLC v. City (Westin II)*. Requested refund: \$107,898. Status Conference 9/21/21.
- *Columbia St. Mary v. City. (CSM II)* Requested refund: \$80,626.13. TBD
- *NLCA Milwaukee Fee Owner LLC v. City*. Requested refund: \$66,275.04. Final Pretrial 12/14/21.
- *St. Anthony's Apartments, LLC v. City*. Requested refund: \$52,233. Scheduling Conference TBD.
- *TI Investors Milwaukee Parking v. City*. Requested refund: \$50,948.27 Scheduling Conference TBD.
- *Robert Joseph v. City*. Requested refund: \$26,599.27. Final Pretrial 4/26/22.
- *S. Bernadette Catholic Congregation v. City*. Requested refund: \$22,088.96. Final Pretrial Conference 8/17/21.
- *Caledonia Properties 1635, LLC v. City*. Requested refund: \$22,078. Pending Scheduling Conference.
- *St. Bernadette Catholic Congregation v. City*. Requested refund: \$20,670.51. Valuation Report due 10/30/21.
- *Fred & Leigh Tabak; Adam & Robin Rafkin v. City*. Requested refund: \$17,500. Scheduling Conference 9/9/21.
- *CFT NV Developments, LLC v. City*. Requested refund: \$15,275.76. Scheduling Conference TBD.
- *BLP Properties v. City*. Requested refund: \$14,200. Pending Voluntary Dismissal.
- *St. Francis Convent, Inc. v. City*. Requested refund: \$10,129.34. Scheduling Conference 9/8/21
- *WGLB Scholarship in Memory of Joel J. Kinlow, Inc. v. City*. Requested refund: \$8,605.26. Decision in City's Favor.
- *Thermo Fischer Scientific v. City*. Requested refund: \$52,000. Status Conference TBD.
- *Thermo Fischer Scientific v. City*. Requested refund: \$15,000. Status Conference TBD.
- *Citgo Petroleum Corporation v. City and U.S. Venture, Inc. v. City*. Requested refund: \$5,892,840. Final Pretrial Conference 4/8/22.