

2021



Legislative Reference Bureau

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ASSESSOR

2021 Proposed Plan and Executive Budget Review

Prepared by: Tea Norfolk, Legislative Fiscal Analyst

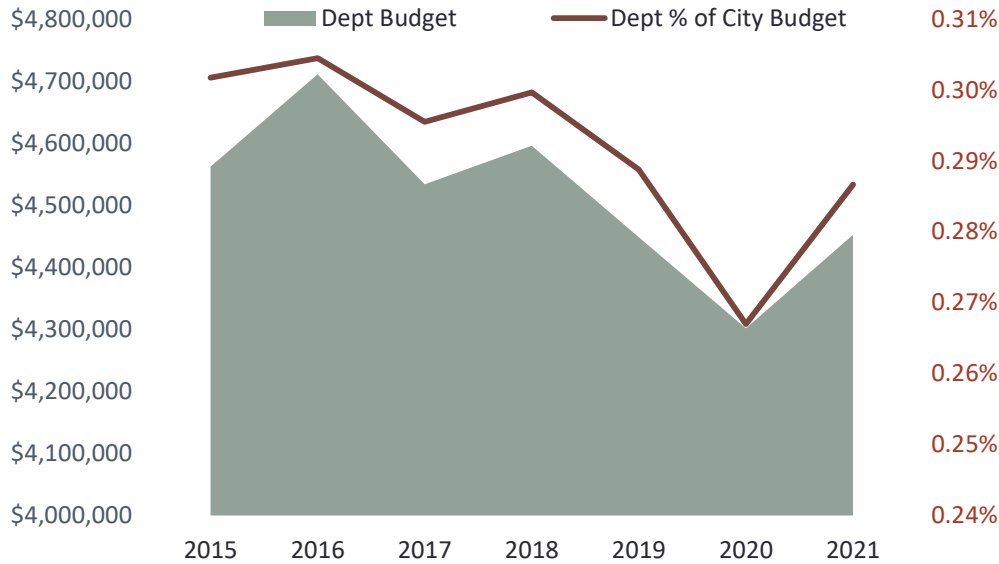
Budget Hearing: 9:00 a.m. on Monday, October 5, 2020



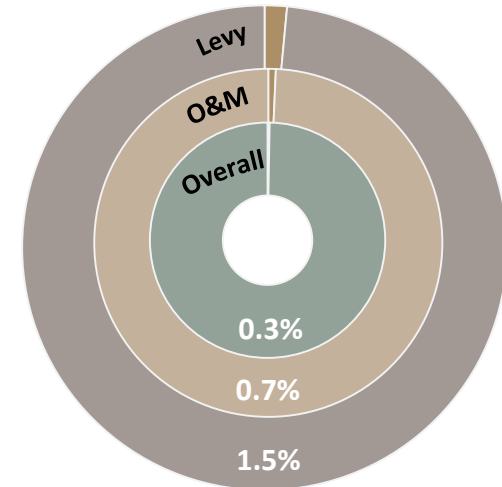
\$4,452,191
Proposed 2021 Budget

\$150,561
Change in Proposed Budget

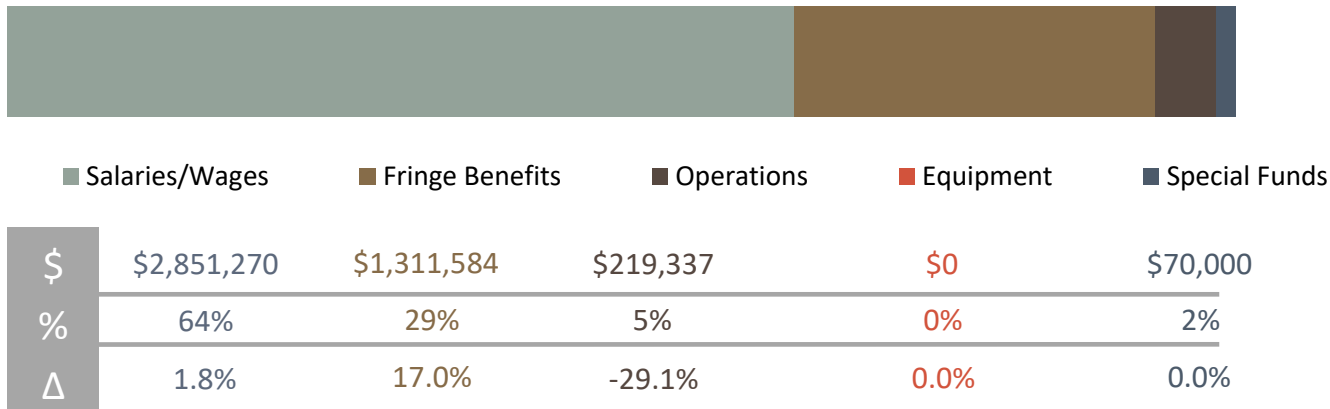
3.5%
% Change in Proposed Budget



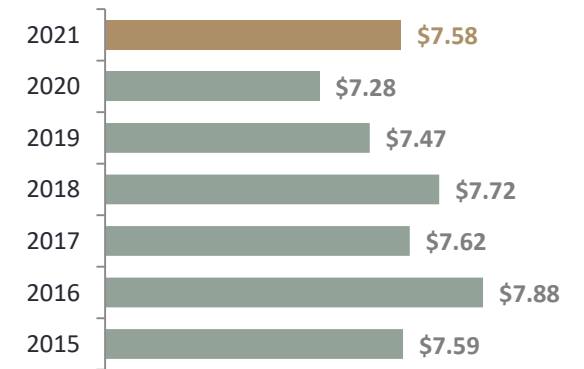
Departmental Budget Impact



Departmental Budget Appropriation Category



Budget per Capita

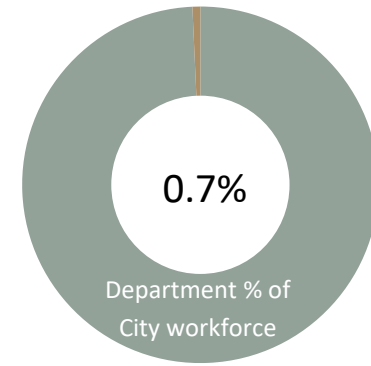
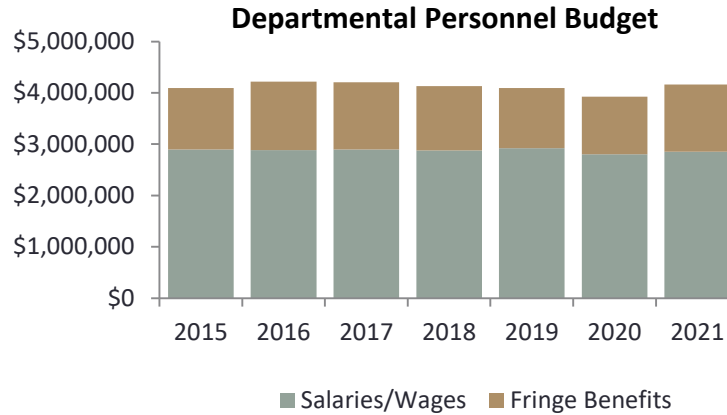


\$49,632

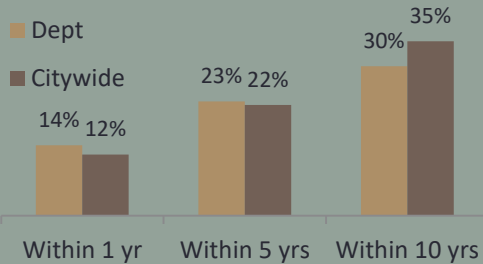
Increase in Salaries and Wages for the department, up 1.8% from the 2020 Adopted Budget.

\$190,929

Increase in Fringe Benefits for the department, up 17.0% from the 2020 Adopted Budget.



Retirement Eligible



Staffing Vacancies

- 2 Office Assistants
- 3 Senior Property Appraisers
- 2 College Interns

5 people (10%) are currently eligible for service retirement. 14 people (32%) will be eligible for retirement within 5 years.

Staffing Update

- -1 Assessment Division Manager
- -1 College Intern

One assessment division manager position was eliminated due to office reorganization. One college intern was eliminated due to budget reductions. 9 of the 57 positions in the department are for the Board of Review.

-2

Change in Positions

-3.4%

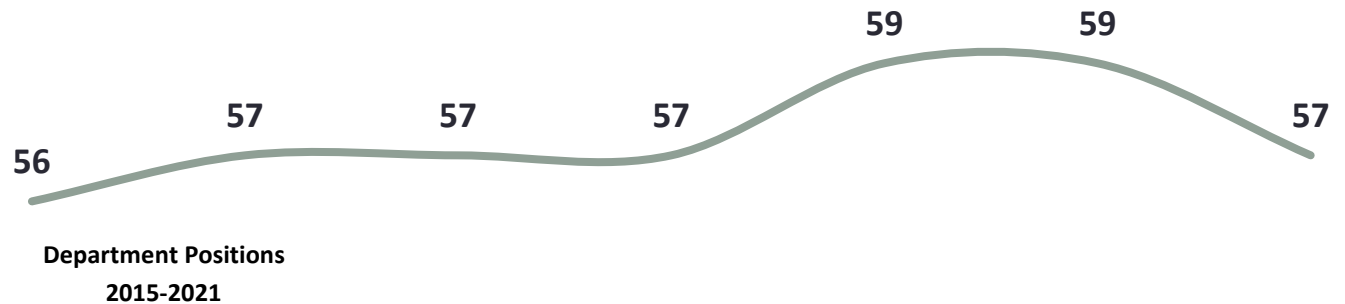
% Change in Positions

7

Current Vacancies

5

Voluntary Separations



\$0

Change in Revenue estimated for the 2021 Proposed Budget as compared to the 2020 Adopted Budget.

-\$90,000

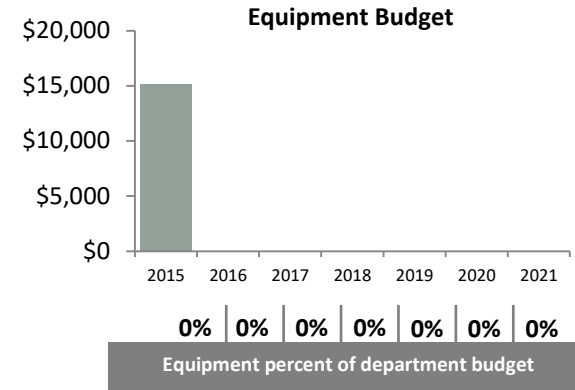
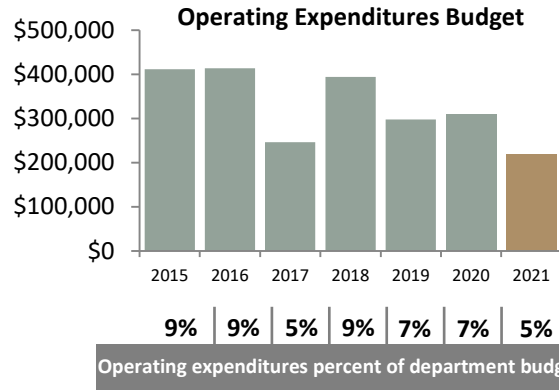
Decrease in Operating Expenditures (-29.1% less than the 2020 Adopted Budget).

-\$50,000

Decrease in the amount of General Office Expenses (-41.2% less than the 2020 Adopted Budget).

\$724

Increase in the amount for College Interns (4% more than the 2020 Adopted Budget).



Revenue

- Charges for Services \$843,000

As of September, the Assessor’s office has paid \$546,999.65 in 2020 to taxpayers for property tax adjustments.

Special Purpose Accounts

There are no special purpose accounts for the Assessor’s Office in 2021.

Grants

This department receives no grant funding.

Capital Requests

There are no new capital projects funded in 2021.

5,800

The number of assessed parcels per employee, an increase of 329 parcels (6%) per employee over the course of 7 years.

9,844

Number of tax-exempt properties for 2020 with an estimated exempted value of \$4.6 billion (increase from 9,018 properties in 2019 with a value of \$4.5 billion).

43

Number of formal appeals heard by the Board of Review year-to-date in 2020. The total number heard in 2019 was 80.

1

Number of improved property in rem foreclosures acquired year-to-date in 2020 (compared to 305 acquired in 2019).

Key Performance Measures

Measure	2019 Actual	2020 Projected	2021 Planned
Contacts with property owners during Open Book	1.96%	3.90%	2.00%
Objection Forms provided to property owners during Open Book	1.29%	4.18%	1.00%
Formal Objections as a percentage of taxable parcels	0.97%	3.39%	1.00%
Appeals to the Board of Review as a percentage of taxable parcels	0.06%	NA	0.05%
Assessment ratio (assessed value / sale price) for all properties sold during the year	100.1%	99.49%	95%

Pending Litigation

Following is an update on pending property assessment litigation to date (36 cases valued at \$14,805,405)

- *Metropolitan Associates v. City (Metropolitan II)*. Requested refund: \$1.5 million. Pending Decision.
- *Wisconsin and Milwaukee Hotel, LLC v. City (WMH III)*. Requested refund: \$1,527,455. Mediation 1/20/21.
- *CP-South Howell LLC et al. v. City*. Requested refund: \$604,000. Pending Dismissal.
- *CP-South Howell LLC et al. v. City*. Requested refund: \$535,606. Dismissed.
- *Wisconsin and Milwaukee Hotel, LLC v. City (WMH IV)*. Requested refund: \$435,144.06. Pending Consolidation.
- *St. John’s Communities, Inc. v. City (74.35 Exemption)*. Requested refund: \$482,243.81. Summary Judgment Motion Hearing 9/8/20.
- *St. John’s Communities, Inc. v. City (74.37 Valuation)*. Requested refund: \$481,847.57 Scheduling Conference 9/8/20.
- *JSWD WI Venture I, LLC v. City (Westin III)*. Requested refund: \$369,041.85 Scheduling Conference TBD.
- *Milwaukee River Hotel, LLC v. City*. Requested refund: \$337,697. Status Conference 9/18/20.
- *Metropolitan Associates v. City (Metropolitan Southside III)*. Requested refund: \$281,768.68. Scheduling Conference 9/10/20.
- *JSWD Commerce, LLC v. City*. Requested refund: \$442,622.46. Final Pretrial Conference 11/20/20.

Pending Litigation (continued from p. 4)

- *833 Buena Vista Tierra Investors, LLC v. City*. Requested refund: \$265,059. Pretrial Conference 6/29/21.
- *Kissinger Family Limited Partnership v. City*. Requested refund: \$262,177. Pending Decision.
- *NLCA Milwaukee Fee Owner LLC v. City*. Requested refund: \$220,000. Pretrial Conference 6/15/21.
- *Rider Hotel, LLC v. City*. Requested refund: \$211,911.60. Status Conference 9/8/20.
- *George & Monika Tsitsos Living Trust v. City*. Requested refund: \$146,000. Scheduling Conference TBD.
- *4000 West Burnham, LLC, et. al. v. City (West Burnham II)*. Requested refund: \$127,599. Scheduling Conference TBD.
- *JSWD WI Venture I, LLC v. City (Westin II)*. Requested refund: \$107,898. Final Pretrial Conference 11/23/20.
- *Prospect II LLC v. City*. Requested refund: \$86,031.84. Scheduling Conference 8/27/20.
- *Lewis Center, LLC. v. City (Lewis I and II)*. Requested refund: \$67,124.26 Status Conference 12/3/20.
- *Kissinger Family Limited Partnership v. City*. Requested refund: \$64,977.12. Scheduling Conference 10/8/20.
- *Lincoln Warehouse Realty LLC v. City*. Requested refund: \$52,000. Scheduling Conference 8/24/20.
- *Loomis Centre, LLC v. City*. Requested refund: \$42,086.79. Scheduling Conference Pending.
- *Lewis Center, LLC v. City*. Requested refund: \$31,064.11. Scheduling Conference 8/28/20.
- *Hampton Investment Co., LLC v. City*. Requested refund: \$28,371.58. Scheduling Conference 10/13/20.
- *Hawley Ridge Apartments, LLC v. City*. Requested refund: \$28,199.85. Dismissed with prejudice 7/15/20.
- *St. Bernadette Catholic Congregation v. City*. Requested refund: \$22,088.86. Pretrial Conference 6/22/21.
- *Milwaukee Block 10 v. City (Aloft I)*. Requested refund: \$20,618. Matter is closed.
- *St. Veronica Congregation v. City*. Requested refund: \$18,545.32. Scheduling Conference 9/8/20.
- *Georgetown, LLC v. City*. Requested refund: \$17,865.23. Scheduling Conference 9/11/20.
- *Milwaukee Prospect LLC v. City*. Requested refund: \$15,500. Scheduling Conference 10/6/20.
- *WGLB Scholarship in Memory of Joel J. Kinlow, Inc. v. City*. Requested refund: \$8,605.26. Briefs Submitted to Court of Appeals 7/31/20.
- *Central United Methodist Church v. City*. Requested refund: \$4,416.20. Petition for Review Pending with Supreme Court.
- *Thermo Fischer Scientific v. City*. Requested refund: \$52,000. Scheduling Conference Pending.
- *Thermo Fischer Scientific v. City*. Requested refund: \$15,000. Scheduling Conference Pending.

Outside Counsel Lawsuits

- *Citgo Petroleum Corporation v. City and U.S. Venture, Inc. v. City*. Requested refund: \$5,892,840. Status Conference 12/18/20.