



## Department of Employee Relations

**Tom Barrett**  
Mayor

**Makda Fessahaye**  
Director

**Renee Joos**  
Employee Benefits  
Director

**Nicole M. Fleck**  
Labor Negotiator

October 22, 2021

The Honorable  
Finance and Personnel Committee  
Common Council  
City of Milwaukee

*Common Council File No. 210817 - "Communication from the Department of Employee Relations amending the Salary Ordinance to increase the rate to the title of Member, Board of Review, in the Assessor's Office."*

Dear Committee Members:

This communication requests an amendment to the Salary Ordinance to increase the rate of pay for Board of Review Members. The Board of Review holds hearings where taxpayers challenge their assessments. This is an independent board of citizens appointed by the Mayor and confirmed by the Common Council. The board corrects errors in the assessment roll, hears testimony on challenged assessments, and makes adjustments to assessed value when appropriate.

Oscar Tovar, the Mayor's Liaison Officer, had requested a study of the rate of pay for the Board of Review Members. Discussions were held with Steve Miner, Commissioner of Assessments; Debra Kraft, Board of Review Chair; James Carroll, Assistant City Attorney IV, assigned to the Board of Review; Judith Freda, Program Assistant II, assigned to the Board of Review; and Mason Lavey, Budget and Fiscal Policy Analyst III.

In studying these positions, the following changes were noted:

- Cases have become more complicated involving complex valuations, laws and procedures
- State of Wisconsin has mandated that every year, at least one Board member must be certified by statute as having received the Department of Revenue training for the Board to continue to function. Training is also provided by the Board Counsel.
- Board members now receive the materials the day before the hearings so additional time is spent on reviewing the materials, which can be voluminous, prior to the meeting.
- There is greater emphasis on educating the public on the process and ensuring they have been heard. It is important that Members ask thoughtful questions, articulate the rationale for their decisions and ensure taxpayers receive due process.
- The Chair of the Board of Review has taken on more responsibility. In addition to running meetings and ensuring they proceed smoothly and fairly, the position also assists with reviewing and updating Board rules and procedures, ensures other Board Members are trained adequately and has requested that the Board Counsel provide legal presentations, serves as the primary contact with the Mayor's Office and other City departments, and advocates for the Board of Review to be a part of the team process for revising statewide training materials.

The Legislative Reference Bureau also conducted a survey of other jurisdictions. As shown in the chart below, the responses varied widely. There are many factors that can affect how various Boards operate

such as the number of cases and volume of work, how often reevaluations are done, and whether a jurisdiction utilizes paid employees for the function. Generally, the data supports an increase in pay for the Board of Review positions.

<b>Jurisdiction</b>	<b>Members</b>	<b>Member Compensation</b>	<b>Meeting Schedule</b>
Baltimore, Maryland	3 full time members and 2 alternates	Contract workers and paid \$30 per hour and no benefits	3-4 days a week, 6 hours per day (2,800 – 4,000 cases per year)
Cuyahoga County (Cleveland), Ohio	3 Boards with 3 members each although they may create more boards if needed.	Hearing officers are full time employees and are paid \$78,977 with benefits	Boards meet every workday, 40 hours per week (a few thousand to over 15,000 cases per year)
Detroit, Michigan	9 members	Compensated on a daily basis and receive approximately \$45,000 per year	190 days per year, 4-5 hours to over 12 hours per day (7,000 – 11,000 cases per year)
Hamilton County (Cincinnati), Ohio	1 Board with 3 members (Plans to create a second Board if needed)	Board members are regular employees with no additional pay.	Board meets twice a day, every day, 8:30 am – 3:00 pm March 24 <sup>th</sup> through end of September or October. (3,000 – 5,000 cases per year)
Honolulu, Hawaii	3 Boards with 5 members each	\$25 per meeting	2 Boards meet twice a week 1 Board meets once a week A few minutes to 2-3 hours March through October or Mid-November
<b>Milwaukee, Wisconsin</b>	<b>1 Board with 9 positions, 6 are filled</b>	<b>\$244.23 biweekly</b>	<b>3 days a week year-round, 3 hours per meeting plus review of materials prior to meeting. (5,700 cases in 2020)</b>

Based on the changes listed above and the survey data, we recommend the rate of pay for Members of the Board of Review be increased from \$244.23 biweekly (\$6,349.98 annually) to \$280.00 biweekly (\$7,280.00 annually). In recognition of the additional duties and responsibilities of the Chair of the Board of Review, we recommend the higher rate of \$317.00 biweekly (\$8,242.00 annually).

**Action Required – Effective Pay Period 23, 2021 (October 31, 2021)**

In the 2021 Salary Ordinance:

Under Pay Range BC1:

- Delete footnote (3) in its entirety
- Add footnote “(3) Compensation is at \$280.00. The Board of Review Member who is elected Chair to be compensated at \$317.00 biweekly.

In the 2022 Salary Ordinance:

Under Pay Range BC1:

- Delete footnote (3) in its entirety

- Add footnote “(3) Compensation is at \$280.00. The Board of Review Member who is elected Chair to be compensated at \$317.00 biweekly.

Respectfully submitted,



Makda Fessahaye  
Employee Relations Director



# City of Milwaukee Fiscal Impact Statement

<b>A</b>	<b>Date</b>	<u>10/25/2021</u>	<b>File Number</b>	<u>210817</u>	<input checked="" type="checkbox"/> <b>Original</b>	<input type="checkbox"/> <b>Substitute</b>
	<b>Subject</b>	<u>Communication From the Department of Employee Relations amending the Salary Ordinance to increase the rate to the title of Member, Board of Review in the Assessor's Office.</u>				

<b>B</b>	<b>Submitted By (Name/Title/Dept./Ext.)</b>	<u>Sarah Trotter / Human Resources Representative / Employee Relations / x2398</u>
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<b>C</b>	<b>This File</b>	<input checked="" type="checkbox"/> <b>Increases or decreases previously authorized expenditures.</b>
		<input type="checkbox"/> <b>Suspends expenditure authority.</b>
		<input type="checkbox"/> <b>Increases or decreases city services.</b>
		<input type="checkbox"/> <b>Authorizes a department to administer a program affecting the city's fiscal liability.</b>
		<input type="checkbox"/> <b>Increases or decreases revenue.</b>
		<input checked="" type="checkbox"/> <b>Requests an amendment to the salary or positions ordinance.</b>
		<input type="checkbox"/> <b>Authorizes borrowing and related debt service.</b>
		<input type="checkbox"/> <b>Authorizes contingent borrowing (authority only).</b>
		<input type="checkbox"/> <b>Authorizes the expenditure of funds not authorized in adopted City Budget.</b>

<b>D</b>	<b>Charge To</b>	<input checked="" type="checkbox"/> <b>Department Account</b>	<input type="checkbox"/> <b>Contingent Fund</b>
		<input type="checkbox"/> <b>Capital Projects Fund</b>	<input type="checkbox"/> <b>Special Purpose Accounts</b>
		<input type="checkbox"/> <b>Debt Service</b>	<input type="checkbox"/> <b>Grant &amp; Aid Accounts</b>
		<input type="checkbox"/> <b>Other (Specify)</b>	
		<u></u>	

Purpose	Specify Type/Use	Expenditure	Revenue
Salaries/Wages		\$0.00	\$0.00
		\$0.00	\$0.00
Supplies/Materials		\$0.00	\$0.00
		\$0.00	\$0.00
Equipment		\$0.00	\$0.00
		\$0.00	\$0.00
Services		\$0.00	\$0.00
		\$0.00	\$0.00
Other		\$0.00	\$0.00
		\$0.00	\$0.00
<b>TOTALS</b>		<b>\$ 0.00</b>	<b>\$ 0.00</b>

**F**

Assumptions used in arriving at fiscal estimate. Please see attached spreadsheet. \_\_\_\_\_

**G**

For expenditures and revenues which will occur on an annual basis over several years check the appropriate box below and then list each item and dollar amount separately.

1-3 Years       3-5 Years

1-3 Years       3-5 Years

1-3 Years       3-5 Years

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**H**

List any costs not included in Sections D and E above. \_\_\_\_\_

**I**

Additional information. \_\_\_\_\_

**J**

This Note     Was requested by committee chair.

**Department of Employee Relations  
Fiscal Note Spreadsheet**

Finance and Personnel Committee Meeting of October 27, 2021

**NEW COSTS FOR 2021**

No. Pos.	Board	From	PR	To	PR	Present Annual	New Annual	New Costs	Rollup	Total Rollup+ Sal
1	Board of Review	Member, Board of Review	BC1	Chair, Board of Review	BC1	\$6,350	\$8,242	\$437	\$61	\$498
8	Board of Review	Member, Board of Review	BC1	Member, Board of Review	BC1	\$6,350	\$7,280	\$1,717	\$240	\$1,957
9								\$2,154	\$376	\$2,529

Assume effective date is Pay Period 21, 2021 (October 3, 2021)

Note: Costs assume all nine positions are filled.

**NEW COSTS FOR FULL YEAR**

No. Pos.	Board	From	PR	To	PR	Present Annual	New Annual	New Costs	Rollup	Total Rollup+ Sal
1	Board of Review	Member, Board of Review	BC1	Chair, Board of Review	BC1	\$6,350	\$8,242	\$1,892	\$265	\$2,157
8	Board of Review	Member, Board of Review	BC1	Member, Board of Review	BC1	\$6,350	\$7,280	\$7,440	\$1,042	\$8,482
9								\$9,332	\$1,628	\$10,960

Note: Totals may not be to the exact dollar due to rounding.