

2017



Legislative Reference Bureau

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ASSESSOR

2017 Proposed Plan and Executive Budget Review

Prepared by: La-Wanda Fletcher, Legislative Fiscal Analyst
Budget Hearing: 1:30 pm on Thursday, October 6, 2016
Last Updated: October 4, 2016

Final Version



\$4,768,408

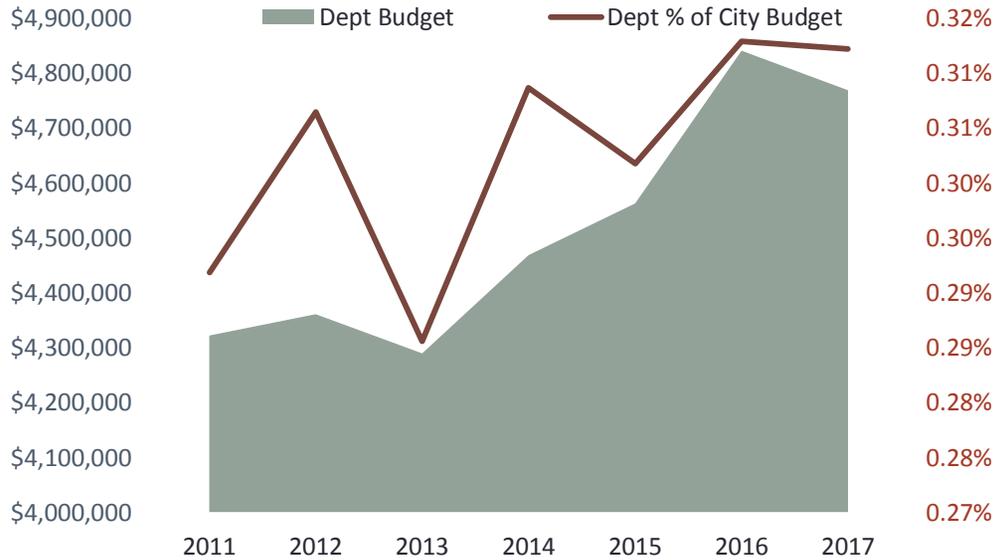
Proposed 2017 Budget

\$72,070

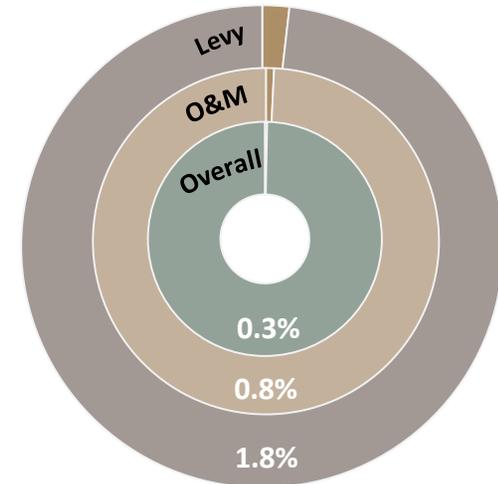
Change in Proposed Budget

1.5%

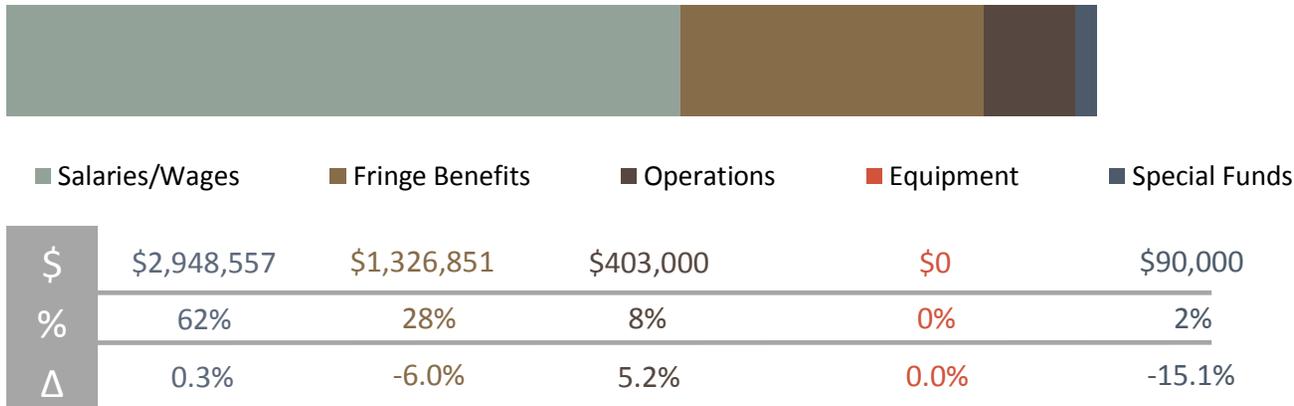
% Change in Proposed Budget



Departmental Budget Impact



Departmental Budget Appropriation Category



Budget per Capita



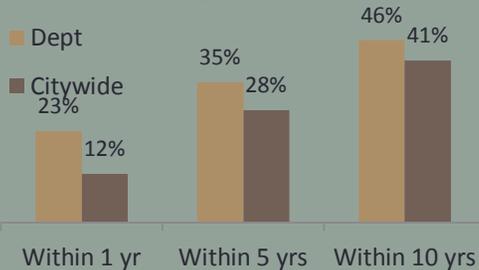
-\$84,439

This amount reflects the decrease of funds in the Estimated Employee Fringe Benefits for the 2017 Proposed Budget.

13

Total number of staff eligible for retirement in 2017.

Retirement Eligible



0

Change in Positions

0.0%

% Change in Positions

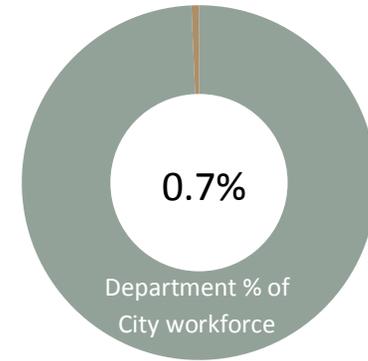
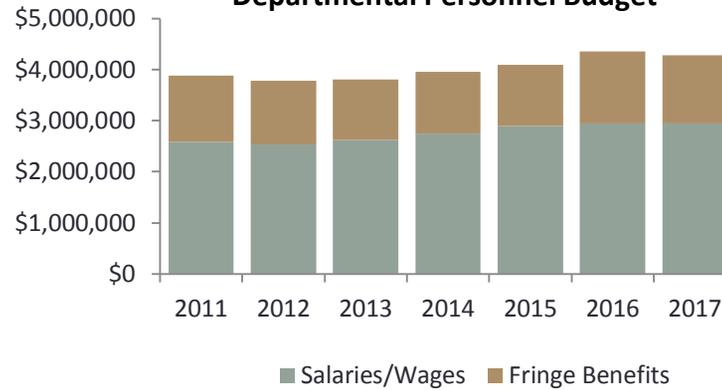
5

Current Vacancies

1

Voluntary Separations

Departmental Personnel Budget



Staffing Update

- The department has reclassified and retitled the Property Systems Administrator position to Business System Administrator.
- In the 2016 Budget year, 11 staff members were eligible for retirement and 3 have. In the 2017 Budget year, 5 additional staff members are eligible for retirement.

Staffing Update

Vacancies within the department consist of the following:

- Business System Administrator
- College Intern
- Office Assistant III
- Property Appraiser (2 positions)



**Department Positions
2011-2017**

\$850,500

The amount of revenue estimated for the 2017 Budget, a -6.87% decrease from the 2016 Adopted Budget.

\$450,000

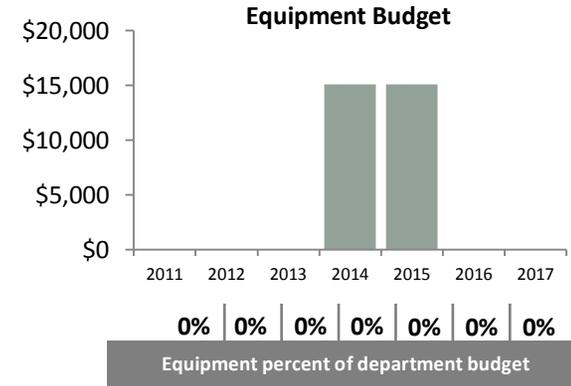
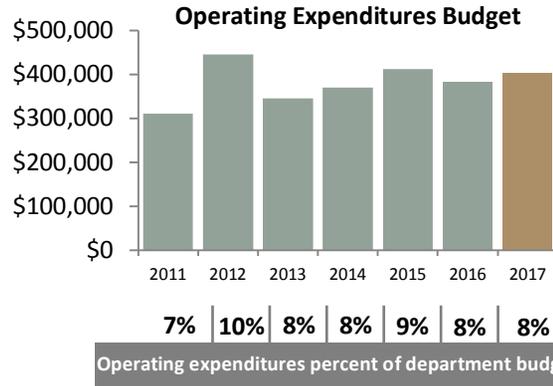
This amount reflects the increase of funds proposed for the SPA account Remission of Taxes Fund for 2017.

-\$61,687

This amount reflects the total Personnel Cost Adjustment for 2017.

\$350,000

Capital funds included in the 2017 Proposed Budget.



Revenue

The department estimates that the Charges for Services account will generate -\$62,700 (-6.8%) less than the 2016 Adopted Budget. The decrease is a result of anticipated reduction in permit fees.

Special Purpose Accounts

The SPA Remission of Taxes Fund reflects a 60% increase for the 2017 Proposed Budget.

- Remission of Taxes Fund
 - \$1,200,000 (up from \$750,000)

Grants

This department receives no grant funding.

Capital Requests

This 2017 Proposed Budget includes funds for the final year of the multi-year project.

- Computer Assisted Mass Appraisal System project (350,000).

-\$16,000

This amount reflects the total decrease of funds proposed for the State Manufacturing Assessment Payment special fund account.

\$20,000

This amount reflects the total increase in funds for operating expenses accounts *General Office*, *Professional Services* and *Infrastructure Services*.

\$446,770,000

This number reflects the amount of net for new construction for 2017. There is an increase of over 50% above the amount for 2016.

255

Year-to-date number of formal appeals processed through the Board of Review.

Special Funds

- State Manufacturing Assessment Payment
 - \$70,000 (-\$16,000 decrease from the 2016 Adopted Budget).
- Valuation System Maintenance.
 - \$20,000

Assessment Objectives

The number of objections continues to trend downward. Objections for the past 3 years were as follows:

- 2014: 2,179
- 2015: 2,005
- 2016: 1,959

Revaluation

Assessed property value changes are impacted by neighborhood trends. Overall residential values are up over 1% and commercial values are up over 5%.

Pending Litigation

The following information is an update on the status of litigation cases related to the Assessor's Office:

- **US Bank** - Case is currently on-going and mediation is to be scheduled by 02/1/2017.
 - Tax Refund Requested: \$5.3 million (plus interest and statutory costs).
- **Oil Companies** - Circuit Court's decision is in favor of the City. Appeal submitted to Court of Appeals on 6/13/2016.
- **Wisconsin and Milwaukee Hotel** – Case is currently on-going and mediation is to be scheduled by 1/30/2017.
 - Tax Refund Requested: \$970,400
- **Duke Realty Ltd. Partnership** – Case is currently on-going mediation is to be scheduled by 1/31/2017.
 - Tax Refund Requested: 920,000
- **Metropolitan** - Southside cases appeal submitted to Court of Appeals on 6/08/2016. Awaiting a decision. Court ordered a stay for the Northside cases pending the outcome of the Southside Appeal.
 - Tax Refund Requested: \$260,000
- **01-2012 et al** – This is a multi-year case involving multiple properties. The plaintiff decided to no longer pursue the tax refund request.
 - Tax Refund Requested: \$240,000