2026

Legislative Reference Bureau

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ASSESSOR

City of Milwaukee

2026 Proposed Plan and Executive Budget Review

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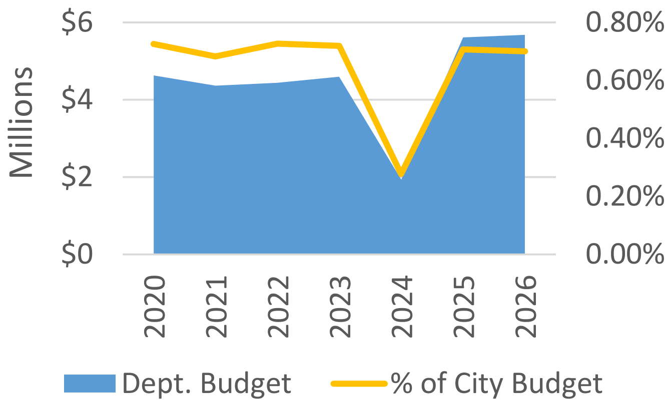
Budget Hearing: 1:00 pm on Friday, October 17, 2025

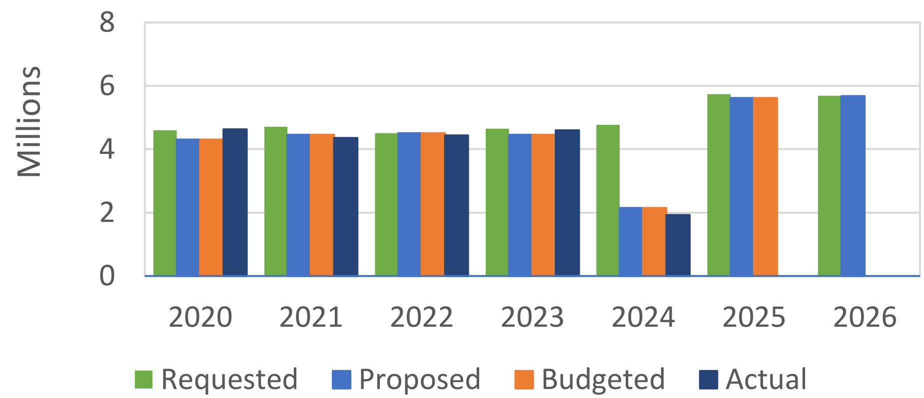
Assessor

$5,676,889	+$63,402	-$8,009	$5,684,898
Proposed 2026 Budget	Overall Change from 2025	Difference from Dept. Request	Requested 2026 Budget

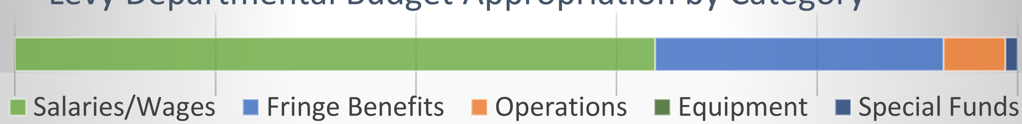
Total Departmental Budget



Comparative Funding

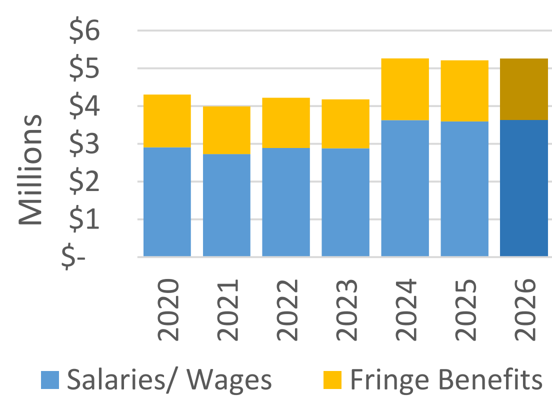


Levy Departmental Budget Appropriation by Category



$3,625,441	$1,631,448	$350,000	$0	$70,000
64%	29%	6%	0%	1%

Personnel Budget

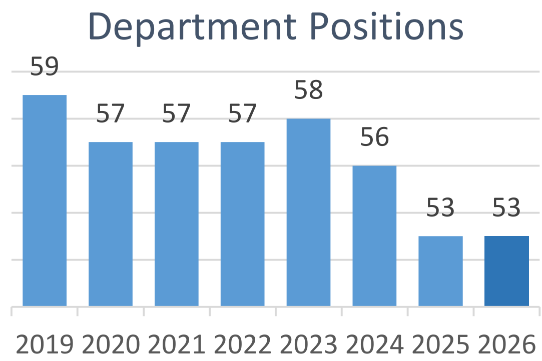


+0.87%

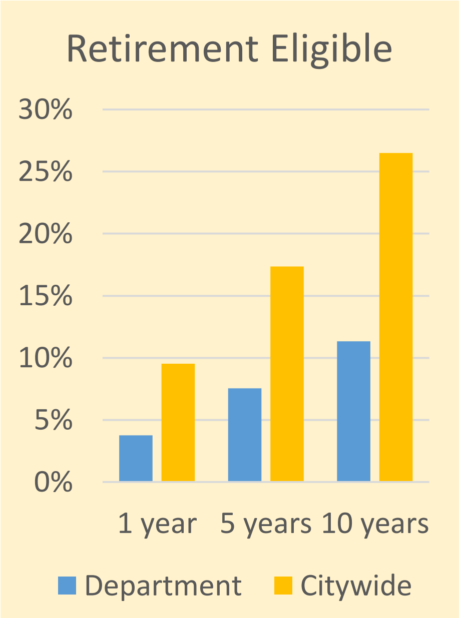
Change in Salaries and Wages compared to 2025 Adopted Budget.

+$31,312

Change in Salaries and Wages, compared to 2025 Adopted Budget.



0 Change in Positions	**0%** % Change in Positions
2 Current Vacancies	**4** Voluntary Separations in 2025



Staffing Vacancies

Two current vacancies:

- Appeal Director and Residential Appraiser.
- Both positions are being recruited but won't be filled before budget hearings.

Eliminations:

- Two college interns and one Property Assessment Technician III removed in 2025 to meet reduction goals.

Workload per staff :

- Appeals increasing as assessments rise to meet state equalization.
- Number of parcels assessed per employee was 5,811 in 2024 and is projected to increase to 6,044 in 2026.

Assessor

151,100

Number of taxable properties to be assessed in 2026. consistent with 2024 actual 151,093 and 151,104 planned for 2025.

+9%

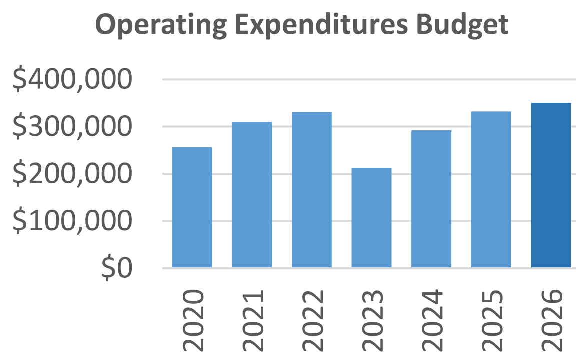
96% assessment ratio for all properties compared to 87% in 2024 assessment ratio.

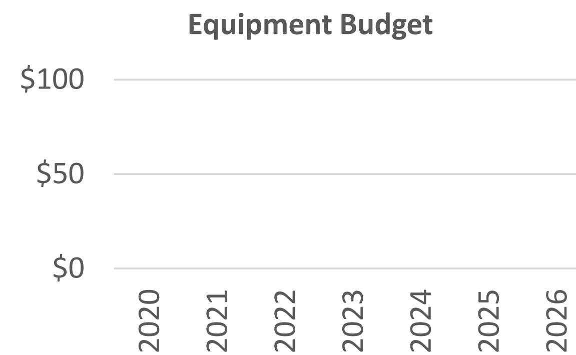
-17%

Change in service revenue from 2024 actual ($1.7M) compared to 2026 Proposed Budget ($1.2M).

8,025

Number of tax-exempt properties. No valuation is done for these properties.





Revenue

Charges for services $1,250,000

- 2026 revenue expected: $1.25M, down from $1.74M in 2024 actuals.
- $500K or 17% less than 2024 actuals.
- Cause: fewer large construction projects (e.g., Couture, 333 N. Water).
- Fee structure updated in 2025; no new fee changes for 2026.

Special Purpose Accounts

Remission of Taxes Fund $1,000,000

- This account refunds incorrect taxes and interest to property owners who successfully appeal their property assessments.
- This figure is $500,000 less than the amount budgeted for 2025.

Grants

This department receives no grant funding.

Capital Programs and Projects

There are no new capital projects funded in 2026.

6,044

2026 estimated number of parcels assessed per appraiser. No change from 2025.

315

Number of appeals filed with Board of Review in 2025.

33

Formal appeals heard by Board of Review in 2025.

0.21%

Appeals to the Board of Review as a percentage of taxable parcels.

Key Performance Measures

Measure	2024 Actual	2025 Projected	2026 Planned
Contacts with property owners during Open Book	3,938	4,186	4,000
Objection forms provided to property owners during Open Book	2,839	3,785	3,500
Formal objections as a percentage of taxable parcels	1.56%	1.76%	1.65%
Appeals to the Board of Review as a percentage of taxable parcels	0.19%	0.21%	0.20%
Assessment ratio (assessed value/ sale price) for all properties sold during the year	87%	96%	96%
Formal Appeals heard by the Board of Review	20	33	40
Appeals filed with Board of Review(all)	280	315	300
Appeals to Board of Review as % of taxable parcels	1.56%	1.76%	1.65%
Taxable properties	151,093	151,104	151,100
Tax-exempt properties*	8,108	8,053	8,025

* City does not assess tax-exempt properties

47
Pending cases as of October, 2025.

$8.3 million
Total pending liability of all cases as of October, 2025.

3,785
Objection forms provided to property owners during 2025 Open Book.

4,186
Contact with property owners during Open Book in 2025.

Litigation

- 47 pending cases (as of Oct. 2025)
- Total liability $8.3M.
- $600,000 trial scheduled for October 2026 hearing.
- Rising appeals and compliance demands strain limited staffing.

Equity and Fairness

To ensure equity and consistency across neighborhoods:

- Following WPAM and IAAO mass appraisal standards.
- Commercial properties most likely to appeal or litigate.
- Coordination with City Attorney's Office to mitigate risk.
- Statutory requirement of best estimate of fair market value.

Technology Update

No new 2026 technology projects.

Long-term goals:

- Interactive mapping
- Continued digitalization of records
- Expanded online access for owners and appeals.

Training and Certification

- Certification required under s. 73.09, Wis. Stat.
- 20-30 hrs. continuing education every 5 years.
- Staff can use $1,500 tuition reimbursement for continuing education.
- Knowledge transfer via shadowing, team meetings, and training