

2024



Legislative Reference Bureau

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ASSESSOR

2024 Proposed Plan and Executive Budget Review

Prepared by: Tea B. Norfolk, Fiscal Planning Specialist

Budget Hearing: 1:00 pm on Monday, October 2, 2023

\$5,622,959

Proposed 2024 Budget + ARPA

\$2,142,959

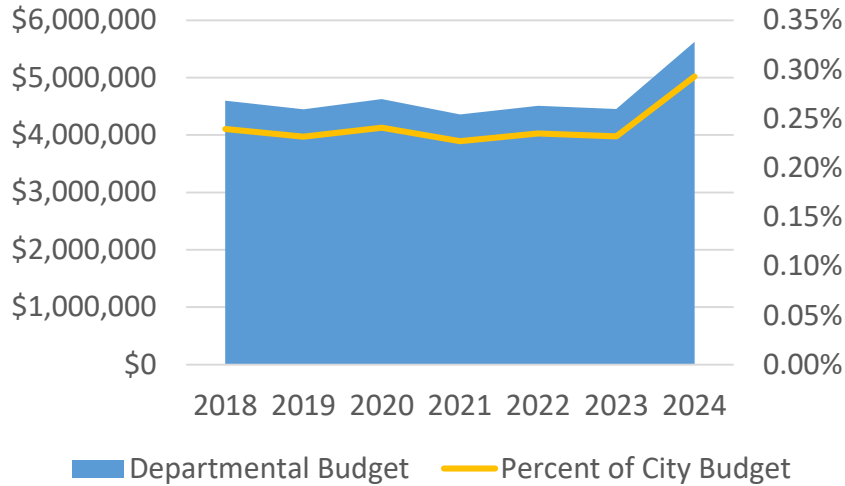
Proposed 2024 Budget (Levy)

\$1,167,911

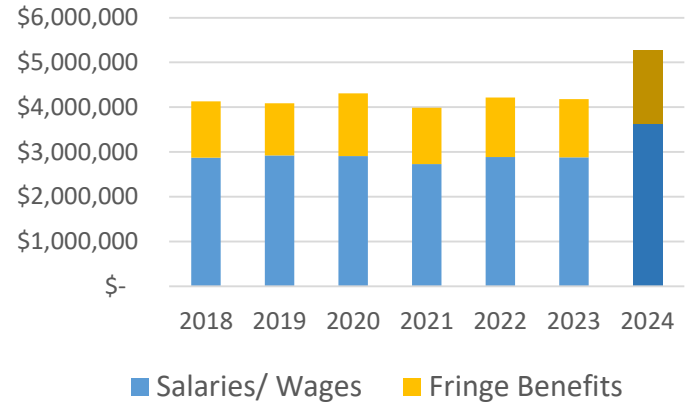
\$ Overall Change from 2023
(ARPA + Levy)

\$4,769,753

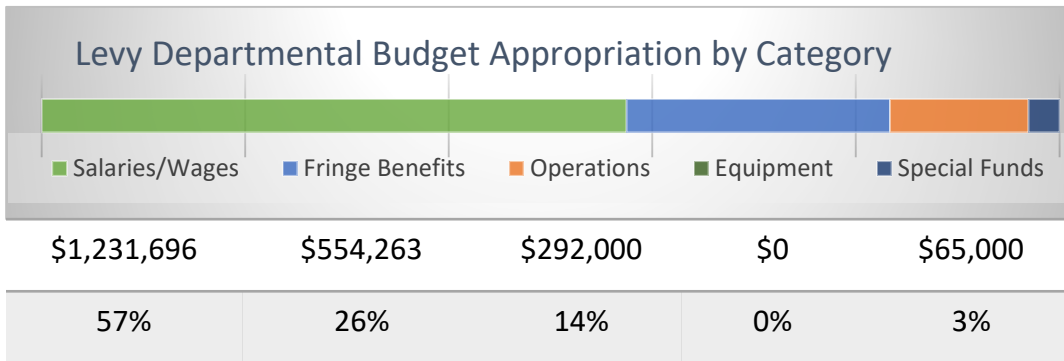
Requested 2024 Budget



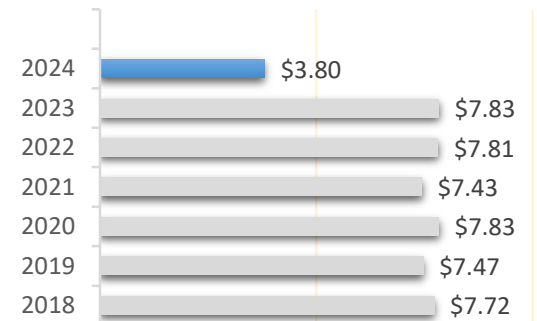
Personnel Budget



Levy Departmental Budget Appropriation by Category



Levy Budget per Capita



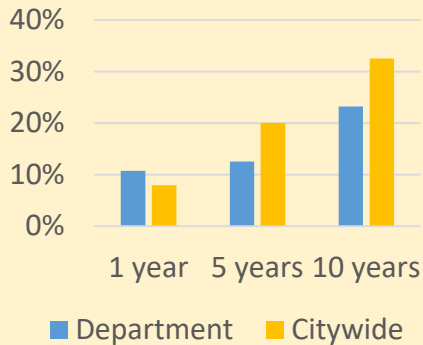
\$2,400,000

2024 Salaries and Wages funded with ARPA

\$750,516

Increase in Salaries and Wages, compared to 2023 (ARPA + Levy)

Retirement Eligible



Staffing Vacancies

- 1 Office Assistant III – interview pending
- 1 Office Assistant III – not filling
- 1 College Intern – not filling
- 2 Assessment Technicians – 1 starting soon, and 1 not filling
- 1 Appraiser – recruitment pending
- 4 Board of Review members – appointed by the Mayor

The department is restructuring the appraisal workforce by allowing staff to specialize in one of two assessment methodologies and practices: commercial or residential.

The goal of specializing is to improve accuracy, increase efficiencies, allow for more targeted training, clarify career pathways, and reduce the likelihood of successful appeals and litigation.

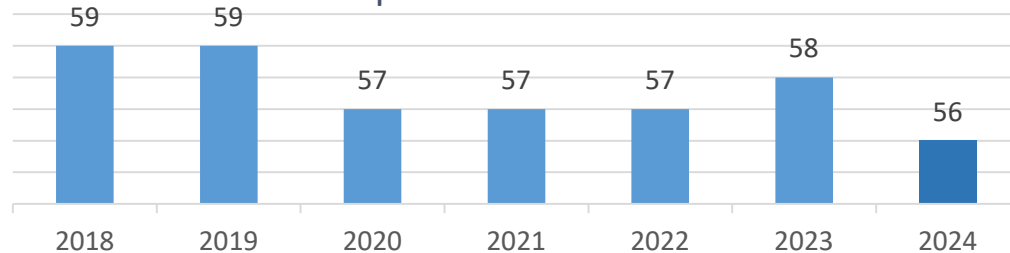
Staffing Update

Net decrease of 2 positions:

Number of Positions	Job Title
- 5	Office Assistant III
+ 4	Assessment Services Assistant 3
- 4	Property Assessment Technician II
+ 3	Property Assessment Technician 3

-2 Change in Positions	-3.4% % Change in Positions
10 Current Vacancies	3 Voluntary Separations

Department Positions



\$0

Total value of Purchasing Contracts greater than \$500,000.

\$1,655,784

Amount Assessor’s Office has paid in 2023 year-to-date for property tax adjustments.

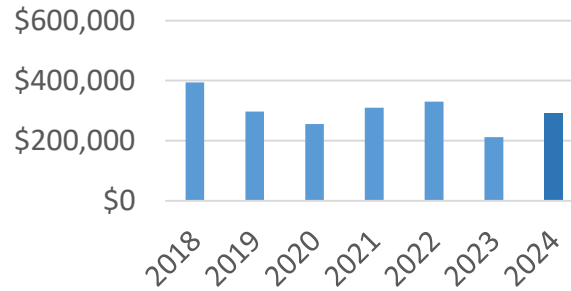
\$150,000

Change in Revenue estimated for the Proposed Budget, an increase of 15% compared to the 2023 Budget.

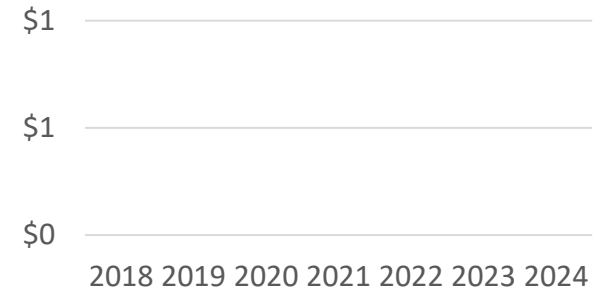
3.3 %

Increase in property tax levy and municipal service charges on the typical residential property, \$60.82.

Operating Expenditures Budget



Equipment Budget



Revenue

Charges for services \$1,150,000

Special Purpose Accounts

There are no special purpose accounts for the Assessor’s Office in 2024.

Grants

This department receives no grant funding.

Capital Programs and Projects

There are no new capital projects funded in 2024.

6,871

Number of parcels assessed per employee – an increase of 293 parcels compared to the previous year.

8,152

Number of tax-exempt properties for 2022, with an estimated exempted value of approximately \$5.2 billion (increase from 8,092 properties in 2022).

105

Number of formal appeals heard by the Board of Review (sustained, revised, or dismissed) year-to-date in 2022; the total number heard in 2021 was 164.

2,361

Number of appeals filed in 2022.

Key Performance Measures

Measure	2022 Actual	2023 Projected	2024 Planned
Contacts with property owners during Open Book	4,068	3,500	4,100
Objection forms provided to property owners during Open Book	2,783	2,000	2,800
Formal objections as a percentage of taxable parcels	1.58%	0.30%	1.65%
Appeals to the Board of Review as a percentage of taxable parcels	0.20%	0.04%	0.20%
Assessment ratio (assessed value/ sale price) for all properties sold during the year	92.15%	85.86%	100.00%

Technology Update

- CAMA software for improving valuation accuracy by increasing available data.
- MLS access licenses for all residential property appraisers.
- Awaiting purchasing contract review for additional CoStar licenses for commercial appraisers.
- Appraisers will have direct access to property condition, sales, and other information necessary to establish uniform valuation.

Racial Equity and Inclusion

In 2023, the Assessor’s Office provided staff two unconscious bias training opportunities offered by Derek Mosley at Marquette University. A luncheon was also provided to staff to attend the webinar “Building from Bias,” offered by the International Association of Assessing Officers. The session focused on the assessment profession’s interaction with the public and the critical importance of understanding implicit and unconscious bias.

Pending Litigation

Following is an update on pending property assessment litigation to date (30 cases valued at \$14,394,034)

- *US Venture, Inc. and Citgo Petroleum v. City*. Requested refund: \$5,251,971. City's dispositive motion scheduled 11/30/23.
- *Rider Hotel, LLC v. City*. Requested refund: \$211,911.60. Circuit Court decision in City's favor. Awaiting Court of Appeals decision.
- *Saint John's Communities, Inc. v. City*. Requested refund: \$481,847.57. Dispositive motion hearings 11/29/23.
- *ManpowerGroup, Inc. v. City*. Requested refund: \$1,050,063.39. Court trial 4/8/24.
- *833 Buena Vista Tierra Investors, LLC v. City*. Requested refund: \$794,624.34. Appraisal report due 11/15/23.
- *Robert Joseph v. City*. Requested refund: \$32,385.92. Pending settlement.
- *312 E Wisconsin Bldg LLC v. City*. Case settled for \$9,442.39.
- *Citgo Petroleum Corporation, et. al. v. City*. Requested refund: \$952,783. On hold pending outcome of related case.
- *JS1924 Holdings, LLC v. City*. Requested refund: \$62,571. City appraisal due 9/28/23.
- *Johnson Controls, Inc. v. City*. Requested refund: \$167,200. Witness list and expert report due 11/22/23.
- *Fulcrum 250 East, LLC v. City*. Requested refund: \$59,683. Appraisal due 10/31/23.
- *Melrose Milwaukee Holdings v. City*. Requested refund: \$427,517. Pending scheduling conference.
- *Middleton Milwaukee Investors, LLC v. City*. Requested refund: \$1,340,162. Appraisal due 10/23/23.
- *TAG 1, LLC v. City*. Case settled for \$15,114.68.
- *Wisconsin & Milwaukee Hotel LLC v. City*. Requested refund: \$335,267.42. Pending scheduling conference.
- *JSWD Commerce LLC v. City*. Requested refund: \$142,721.61. Pending scheduling conference.
- *JSWD WI Venture I, LLC v. City*. Requested refund: \$461,151.23. Pending scheduling conference.
- *U.S. Venture, Inc. v. City*. Requested refund: \$601,589. On hold pending outcome of related case.
- *Walgreen Co. v. City*. Requested refund: \$207,811. Pending scheduling conference.
- *ManpowerGroup Inc. v. City*. Requested refund: \$1,025,693. Pending scheduling conference.
- *RMS Properties II, LLC v. City*. Requested refund: \$23,778. Pending scheduling conference.
- *330 Kilbourn Wisconsin Realty LP f/k/a Plaza East, Inc. v. City*. Requested refund: \$ 25,860.46. Pending scheduling conference.
- *330 Kilbourn Wisconsin Realty LP f/k/a Plaza East, Inc. v. City*. Requested refund: \$ 278,939.10. To be consolidated with 23CV4491.
- *875 East 1, LLC et al v. City*. Requested refund: \$176,910.89. Discovery ongoing.
- *875 East 1, LLC et al v. City*. Requested refund: \$78,414.68. Discovery ongoing.
- *B & E 53207 Corporation v. City*. Requested refund: \$23,926.61. Stayed pending decision on certiorari in 23CV1688.
- *RDAR Corporation v. City*. Requested refund: \$7,139.54. Pending scheduling conference.
- *312 E Wisconsin Bldg LLC v. City of Milwaukee*. Case settled for \$4,507.97.
- *Andover Portland Avenue Associates LLC v. City*. Requested refund: \$76,047. Pending scheduling conference.
- *Thermo Fischer Scientific v. Department of Revenue, City of Milwaukee (State Board of Assessors Appeals)*. Refund requested: \$67,000. Prior years settled by DOR.