

Sauk County, Wisconsin
TREASURER/REAL PROPERTY LISTER
Annual Report for 2013

2013 Mission Statement: To administer and fulfill the duties as defined in Chapters 70, 74 and 75 of the Wisconsin State Statutes. This includes property tax collection, receiving, disbursing and investing county funds; maintenance of assessment rolls, property descriptions and tax parcel maps.

2013 Vision Statement: To continue to maintain our level of excellent service to the public and other county offices. Learn to better utilize the existing tools we have and continually search for more efficient processes for all facets of our department. Provide information for the public via our web site. Continue to find ways to increase revenues and decrease expenses.

Departmental Program Summary:

Receive and Pay out all County Monies State Mandated

- Daily collection and depositing of money from all county departments
- Monitoring of bank accounts to insure adequate balances to cover county business
- Daily and monthly reconciliation of all bank accounts
- Prepare and distribute all payroll checks, payroll advices and vendor checks on a weekly and monthly basis
- January, February, Lottery Credit and August Settlements to all taxing jurisdictions
- Administer and maintain the General Petty Cash Fund for all County Departments

Complete Tax Roll and Tax Bills State Mandated

- Entering and proofing of special assessments for each municipality for placement on the tax bills
- Entering and proofing annual Drainage District notification information for placement on the tax bills
- Compiling tax information for 39 municipalities and printing of all the tax bills.
- Mailing of tax bills and/or delivery of tax bills to certain municipalities for their delivery
- Prepare, update, print and distribute tax rolls
- Provide electronic file of the tax information to municipalities for their receipting programs and receive payment information

Tax Deed Lands State Mandated

- Follows tax deed process for tax delinquent properties

Real Property Lister State Mandated

- Update records to reflect current status of property ownership and parcel description
- Notices/letters sent to attys., title companies, surveyors notifying of errors in the recorded documents, plus phone calls and numerous follow-ups on same
- Review proposed surveys and legal descriptions for accuracy and title issues
- Conduct research on questions related to ownership, boundary descriptions, status of taxes, etc.
- Update maps to reflect changes in property lines and ownership
- Work with state agencies on programs which affect property listing and taxation, i.e.: DOR, DNR, Farmland Preservation and other offices
- Assist other county departments in matters involving land records

Property Assessments State Mandated

- Receive assessment information from Assessors for entry into our database and prints assessment rolls
- Prepare and print "Notices of Change of Assessments" for the assessors
- Reconcile parcels and values with the DNR/DOR regarding MFL/FC lands and state assessed property
- Submit Statements of Assessment for all municipalities to the Wisconsin Department of Revenue

Unclaimed Funds State Mandated

- Every odd year, the treasurer publishes a notice of the county's unclaimed funds (i.e. uncashed checks) for owners to claim.

Investing of County Funds State Mandated

Manage the County’s investments

Property Tax Collection State Mandated

Collect property taxes

Collection of delinquent taxes

Tax Certificate mailing in September (to all delinquent property owners)

Use-Value Conversion Charge for Agricultural Land State Mandated

Monitor and prepare “Ag Use Conversion” notices

Receive “Ag Use Conversion Charges” and distribute funds to municipalities

Lottery and Gaming Credit State Mandated

Administer Lottery and Gaming Credit program

Land Information Council State Mandated

Review the priorities, needs, policies and expenditures of the Land Information Office and advise the county on matters affecting the Land Information Office

2013 Goals Review:

OBJECTIVE	WAS THIS OBJECTIVE REACHED IN 2013?
	Yes or No (If no, Please provide comment)
Conversion to the new tax receipting/assessment software program	Yes
Complete Documentation of all processes & procedures	No, will continue as a goal for 2014
Complete Documentation of Continuity of Operations Plan	No, will continue as a goal for 2014
Implementation of a Payment Plan and the Tax Revenue Intercept Program (TRIP) for collection of delinquent taxes	Yes
Filed Surveys that have not been processed	New surveys coming in are filed timely, still working on the gap from prior years

Changes / Accomplishments:

- Land Records System (LRS) complete utilization, familiarization and training (year long).
- Worked with Steve Muchow, Highway Commissioner to acquire (taken on a tax deed), test and clean-up the Box Properties located in Town of Washington for the Highway Department to keep the property for a salt shed site. Made a lot of progress this year and should finalize things in 2014.
- Implemented the KRONOS Time Keeping system in our department
- Lottery Credit Audit by the Department of Revenue (Research approximately 250 claims that were questioned by the DOR – quite an extensive process on our end). We are audited every 5 years.

Statistical Summary:

OUTPUT MEASURES			
DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL
New Parcels	161	81	74
# RE Parcels/Personal Property Parcels on Tax Roll	49,734/3810	49,765 / 3,749	49,758 / 3,713

OUTPUT MEASURES			
New Certified Surveys	96	82	64
New Subdivisions / # Lots	4/56	0	1/3
New Condos / # Units	4/28	3/12	4/14
New Annexations / # Parcels	6/9	3/4	1/1
New Highway Projects / # Parcels	2/34	9/29	22/35
New Managed Forest Law Orders / including parcels	32/61	48/96	59/121
Managed Forest Law Orders Withdrawn or Expired / # Parcels	2/2	10/15	25/52
New Ag Use Conversion Charge # Parcels / Revenue (County's Portion)	13/\$9,514	10/\$1,833	13/\$11,512
Parcel Changes (names/addresses/legal description)	5,145	*see below	8,012 *
Notice of Change of Assessments printed	5,476	5,626	3,762
Tax Bills Printed	49,273	49,164	49,048
Real Estate Transfer Returns Processed	5,783	4,320	6,144
Tax Receipts Processed	23,281	17,608	16,108
Daily Cash Receipts processed for all Count Depts	6,367	6,736	6,642
Accounts Payable Checks Printed and Processed	10,020	9,238	8,593
Payroll Checks Printed and Processed	4,657	4,303	3,864
Direct Deposit Advices Printed and Processed	13,328	13,683	14,293
Credit Card Transactions (property taxes)	87	82	87
E-check payments (property taxes)	16	25	44
# Tax Deed letters sent to delinquent tax payers / mtg. companies/state depts., etc. / # parcels (this is done in May)	258 letters / 127 parcels	226 letters / 157 parcels	213 Letters / 101 parcels
# Tax Deeds taken by the County	12	18	13
\$\$ Sale Book (September 1st of each year)	\$3,480,061.00	\$3,337,549.26	\$2,573,075.90
# of properties in the Sale Book	2,597	2,262	1,954

*Parcel Changes: Includes changes made because of the conversion to the new tax system; in addition to our regular process of documents.

OUTCOME AND EFFICIENCY MEASURES			
DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL
Average rate of investments	.40%	.39%	.33%
Time to process individual daily cash entries	2 minutes per entry	2 minutes per entry	2 minutes per entry
Sale book value as a % of total taxes	2.98%	2.77%	2.14%
Tax deeds taken as a % of delinquent properties in May	9.44%	11.47%	12.90%
Processing of Real Estate Transfer Returns	2 minutes per return	2 minutes per return	2 minutes per return
Time to search changes in assessment records for new construction and contact owners regarding eligibility for lottery credit certification	½ hr/municipality	½ hr/municipality	½ hr/municipality
Average % of Employees using Direct Deposit	74%	76%	78%