

Sauk County, Wisconsin
TREASURER/REAL PROPERTY LISTER
Annual Report for 2015

2015 Mission Statement: To administer and fulfill the duties as defined in 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; completion of tax rolls and tax bills; tax deed land acquisitions and sales; unclaimed funds; monitoring of converted agricultural land; Lottery & Gaming Credit maintenance and Land Records Council representation.

2015 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 and calculation of the tax bills for 39 municipalities
- 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 and monitor the 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

2015 Goals Review:

OBJECTIVE	WAS THIS OBJECTIVE REACHED IN 2015?
	Yes or No (If no, Please provide comment)
Enter MFL order information on all parcels subject to MFL orders from prior years	No, it was decided to enter the information going forward with the new orders and update the prior ones as they change.
Work with Transcendent Technologies Staff (LRS tax program) for standardized reporting information	Yes, worked diligently in standardizing the XML format now required for State reporting for some information.
Documentation of Processes & Procedures	Yes, due to new staff, we have updated many process & procedures and will continue to do so
Begin parcel splits for 2015 in early fall of 2014	No, splits were started in early Spring of 2015; but, this is a huge improvement from years past because normally they would have been started until Jan of the next year

Changes / Accomplishments:

We are more electronically efficient with reports and information being sent to the public, assessors, municipalities and other County departments. We outsourced printing and mailing of the tax bills. Changed the real property listing workflow; instead of working on one municipality at a time with documents that were recorded over months, we now work on documents as they are recorded. This is much more efficient and keeps our records up to date.

Statistical Summary:

OUTPUT MEASURES			
DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL
New Parcels	74	168	212
# RE Parcels/PP Parcels on Tax Roll	49,758 / 3,713	49,838 / 3,779	50,050 / 3,755
# of Exempt Parcels	3,717	3,768	3,851
New Certified Surveys	64	99	80
New Subdivisions / # Lots	1 / 3	3 / 19	0
New Condos / # Units	4 / 14	4 / 10	1/147
New Annexations / # Parcels	1 / 1	2 / 4	2/5
New Highway Projects / # Parcels	22 / 35	11 / 39	1/1
# Active Managed Forest Land (MFL) Total Orders	n/a	n/a	774
Acres in Managed Forest Land (MFL) – Open	1,930	1,780	1,916
Acres in Managed Forest Land (MFL) –Closed	45,044	46,164	46,580
Total MFL Tax	\$242,472	\$261,179	\$269,738
County's share of MFL Tax	\$12,370	\$13,060	\$13,382
New Ag Use Conversion Charge # Parcels / Revenue	13 / \$11,512	9 / \$1,247	14 / \$3,025

OUTPUT MEASURES

(County's Portion)			
Notice of Change of Assessments Printed	3,762	2,972	254
Tax Bills Created	49,048	49,090	49,047
Real Estate Transfer Returns Processed	6,144	4,584	4,910
Tax Receipts Processed	16,108	15,716	13,714
Daily Cash Receipts processed for all County Depts	6,642	6,599	6,234
Accounts Payable Checks Printed and Processed	8,593	8,769	8,359
Direct Deposit Advices Printed and Processed	14,293	14,658	15,666
Payroll Checks Printed and Processed	3,864	3,266	2,046
Credit Card Transactions (payment of property taxes only)	87	98	152
E-check payments (payment of property taxes only)	44	50	95
# of Plat Books Sold	296	213	200
# Tax Deed letters sent to: delinquent tax payers, banks, state depts., etc. / # parcels (May 1 st of each year)	213 letters / 101 parcels	271 letters / 161 parcels	164 letters / 129 parcels
# Tax Deeds taken by the County	13	41	31
\$\$ Sale Book (September 1st of each year)	\$2,573,075.90	\$2,377,220.53	\$1,562,786.64
# of properties in the Sale Book	1,954	1,963	1,243

OUTCOME AND EFFICIENCY MEASURES

DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL
Average rate of investments	.33%	.36%	.45%
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	2.14%	1.94%	.80%
Tax deeds taken as a % of delinquent properties on May 1st	12.90%	25.47%	24.03%
Processing of Real Estate Transfer Returns	2 minutes per return	2 minutes per return	½ min-1 min
Eligibility for lottery credit certification	n/a	n/a	5-15 min
Average % of Employees using Direct Deposit (mandatory date of usage TBD during 2015)	78%	82%	88.45% /avg for the year 94.95% month of Dec 2015