

Sauk County, Wisconsin
TREASURER/REAL PROPERTY LISTER
Annual Report for 2014

2014 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.

2014 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

2014 Goals Review:

OBJECTIVE	WAS THIS OBJECTIVE REACHED IN 2014?
	Yes or No (If no, Please provide comment)
Coordinate and develop processes with personnel from Mapping/GIS/MIS	Our staff worked with the GIS coordinator to establish standards for creation and appearance of new parcel maps in pdf/printable version.
Enter all MFL order information on all parcels subject to MFL orders from prior years	It was decided by management staff that entering the old orders into our new tax program was not a priority; we will add information for the new orders as they occur.
Work with Transcendent Technologies Staff (LRS tax program) for standardized reporting information	1) Completed implementation of processes and programming for the submittal of XML files of Assessment Rolls to the Dept of Revenue. 2) Refined and improved procedures for the many steps of working on assessment rolls throughout the year.
Filed Surveys that have not been processed	In early 2015, GIS Staff and Surveyor established a plan for timely filing and indexing of new surveys and how to address backlog.

Changes / Accomplishments:

Our tax system programmers (Transcendent Technologies) started a work group of 4 county treasurers to update/overhaul the Tax Foreclosure module of their software. Sauk County is participating in this work group.

Statistical Summary:

OUTPUT MEASURES			
DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL
New Parcels	81	74	168
# Real Estate Parcels/Personal Property Parcels on Tax Roll	49,765 / 3,749	49,758 / 3,713	49,838 / 3,779

OUTPUT MEASURES			
New Certified Surveys	82	64	99
New Subdivisions / # Lots	0	1 / 3	3 / 19
New Condos / # Units	3 / 12	4 / 14	4 / 10
New Annexations / # Parcels	3 / 4	1 / 1	2 / 4
New Highway Projects / # Parcels	9 / 29	22 / 35	11 / 39
New Managed Forest Law Orders / # Parcels	48 / 96	59 / 121	40 / 83
MFL Orders Withdrawn or Expired / # Parcels	10 / 15	25 / 52	26 / 41
New Ag Use Conversion Charge # Parcels / Revenue (County's Portion)	10 / \$1,833	13 / \$11,512	9 / \$1,247
Parcels with informational changes (names/addresses/legal description)	*see below	8,012*	6,706
Notice of Change of Assessments Printed	5,626	3,762	2,972
Tax Bills Printed	49,164	49,048	49,090
Real Estate Transfer Returns Processed	4,320	6,144	4,584
Tax Receipts Processed	17,608	16,108	15,716
Daily Cash Receipts processed for all County Depts	6,736	6,642	6,599
Accounts Payable Checks Printed and Processed	9,238	8,593	8,769
Direct Deposit Advices Printed and Processed	13,683	14,293	14,658
Payroll Checks Printed and Processed	4,303	3,864	3,266
Credit Card Transactions (payment of property taxes only)	82	87	98
E-check payments (payment of property taxes only)	25	44	50
# of Plat Books Sold	232	296	213
# Tax Deed letters sent to: delinquent tax payers, banks, state depts., etc. / # parcels (May 1 st of each year)	226 letters / 157 parcels	213 letters / 101 parcels	271 letters / 161 parcels
# Tax Deeds taken by the County	18	13	41
\$\$ Sale Book (September 1st of each year)	\$3,337,549.26	\$2,573,075.90	\$2,377,220.53
# of properties in the Sale Book	2,262	1,954	1,963

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

OUTCOME AND EFFICIENCY MEASURES			
DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL
Average rate of investments	.39%	.33%	.36%
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	2.77%	2.14%	1.94%
Tax deeds taken as a % of delinquent properties on May 1st	11.47%	12.90%	15.13%
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 (mandatory date of usage TBD during 2015)	76%	78%	82%