

Sauk County, Wisconsin
TREASURER/REAL PROPERTY LISTER
Annual Report for 2016

2016 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.

2016 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

2016 Goals Review:

OBJECTIVE	WAS THIS OBJECTIVE REACHED IN 2015?
	Yes or No (If no, Please provide comment)
Work with Transcendent Technologies Staff (Land Records System (LRS) tax program) for standardized reporting information	Yes
Identify County Owned Lands	Yes
Implementation of <i>Point & Pay</i> (a new credit/debit card vendor for tax payments)	Yes
Process Property Splits as they occur	Yes

Changes / Accomplishments:

We continue to be more electronically efficient with reports and information being sent to the public, assessors, municipalities and other County departments. We implemented municipal receipting of property taxes through our website. This creates real time information availability to the public.

Statistical Summary:

OUTPUT MEASURES			
DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL
New Parcels	168	212	225
# RE Parcels/PP Parcels on Tax Roll	49,838 / 3,779	50,050 / 3,755	50,078/3,678
# of Exempt Parcels	3,768	3,851	3,887
New Certified Surveys	99	80	89
New Subdivisions / # Lots	3 / 19	0	3 / 38
New Condos / # Units	4 / 10	1/147	-1 / -10
New Annexations / # Parcels	2 / 4	2/5	3 / 7
New Highway Projects / # Parcels	11 / 39	1/1	5/8
Active Managed Forest Land (MFL) Total Orders	n/a	774	785
Acres in Managed Forest Land (MFL) – Open	1,780	1,916	1,954
Acres in Managed Forest Land (MFL) –Closed	46,164	46,580	46,761
Total MFL Tax	\$261,179	\$269,738	\$277,036
County's share of MFL Tax	\$13,060	\$13,382	Amount not available yet
New Ag Use Conversion Charge # Parcels / Revenue (County's Portion)	9 / \$1,247	14 / \$3,025	19 / \$5,440.54
Tax Bills Created	49,090	49,047	49,108
Real Estate Transfer Returns Processed	4,584	4,910	5,549

OUTPUT MEASURES

Tax Receipts Processed	15,716	13,714	13,046
Daily Cash Receipts processed for all County Depts	6,599	6,234	6,028
Accounts Payable Checks Printed and Processed	8,769	8,359	8,622
Direct Deposit Advices Printed and Processed	14,658	15,666	17,599
Payroll Checks Printed and Processed	3,266	2,046	307
Credit Card Transactions (payment of property taxes only)	98	152	277
E-check payments (payment of property taxes only)	50	95	147
# of Plat Books Sold	213	200	117
# Tax Deed letters sent to: delinquent tax payers, banks, state depts., etc. / # parcels (May 1 st of each year)	271 letters / 161 parcels	164 letters / 129 parcels	152 letters/ 106 parcels
# Tax Deeds taken by the County	41	31	26 (8 repurchases)
\$\$ Sale Book (September 1st of each year)	\$2,377,220.53	\$1,562,786.64	\$1,666,929.49
# of properties in the Sale Book	1,963	1,243	1,357

OUTCOME AND EFFICIENCY MEASURES

DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL
Average rate of investments	.36%	.45%	.62%
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	1.94%	1.31%	1.37%
Tax deeds taken as a % of delinquent properties on May 1st	25.47%	24.03%	
Processing of Real Estate Transfer Returns	2 minutes per return	½ min-1 min	½ min-1 min
Eligibility for lottery credit certification	n/a	5-15 min	5-15 min
Average % of Employees using Direct Deposit (mandatory date of usage 2016)	82%	88.45%	98.29%