

COUNTY TREASURER 2010 ANNUAL REPORT

MISSION STATEMENT

The mission statement of the Sheboygan County Treasurer's office is to serve the public and other units of government in the most friendly, efficient, and effective manner possible by providing assessment, tax, and real property information.

SUMMARY OF RESPONSIBILITIES

The County Treasurer is an elected public official, whose constitutional duties are defined in the Wisconsin State Statutes section 59.25. Those duties include receiving moneys belonging to the County. Currently the Treasurer's office collects first installment payments for several municipalities and also the second installment (postponed) and delinquent payments for all 28 municipalities. Other responsibilities include, but are not limited to paying out tax moneys to municipalities during tax collection; paying out moneys to the State for taxes collected; keeping a true and correct account of the receipts and expenditures that come through the Treasurer's office; and tracking and reporting unclaimed funds.

The County Treasurer invests unexpended revenues and reserves with various banking and investing institutions, maintaining the County's investment portfolio. Funds in the County's general account are utilized to meet the needs of payrolls and approved vouchers.

It is necessary to file timely reports with the State throughout the year. Those reports include but are not limited to the District Treasurers Tax Roll Settlement Reports, Lottery Credit Report, First Dollar Credit Report, Sales Tax Reports, Real Estate Transfer Fee Transmittal Reports, Probate and Birth Certificate Reports, and the Court Fines and Assessment Reports.

The duties and responsibilities of the real property lister are identified in Wisconsin State Statute section 70.09 and indicate that the real property lister maintain accurate ownership and description information of parcels, including parcel numbers, owner's names, legal descriptions, mailing addresses, number of acres, school districts, and special purpose districts. Real property listing functions include reconciling assessment information from the assessors and coordinating the flow of assessment information between the County and taxation district for assessment and taxation purposes.

There were 57,139 2009 bills (real estate and personal property) printed for the 2010 first installment tax collection season. This is an increase of 615 bills versus last year and is mostly attributable to land splits, a new subdivision, and several condominiums. The County Treasurer's office contracted with 12 municipalities during the 2009/2010 season, collecting approximately 63% of the County's first installment taxes. A total of 16,374 notices were printed in June for the second installment tax collection period. This was a decrease of 274 notices from the prior year. Our office maintains the tax rolls in a central file for Sheboygan County. Rolls are open to the public and are consulted daily by representatives from real estate companies, title insurance companies, financial companies, and the general public.

Unpaid real estate taxes constitute a lien against a given property. Delinquency notices and In Rem proceedings are the result of such delinquencies. Property that is obtained by Sheboygan County via In Rem proceedings is advertised in the County's official newspaper as a legal notice and on the County Treasurer's web site as Tax Foreclosed Property for Sale and sold by sealed bid. The County Treasurer's office also attends Sheriff's sales (mortgage foreclosures) to verify the reported amount of property tax due on property being sold. There were 357 properties sold by Sheriff's sale during 2010, an increase of 101 properties from 2009. An additional 150 properties were cancelled from being sold, an increase of 23 from 2009.

GOALS AND OBJECTIVES ACHIEVED IN 2010

Our office was officially consolidated with the County's real property listing office in January 2009. A second consolidation took place in April 2010, where the City of Sheboygan real property listing duties and responsibilities were added to our office workload. Our taxpayers continue to receive the savings from the first consolidation of \$70,990 annually, and in addition the City of Sheboygan taxpayers will receive the savings of the full-time position that was eliminated due to the April 2010 consolidation. Our office staffing did not increase due to the second consolidation.

Our office worked on daily, monthly, quarterly, and annual tasks. This included, but is not limited to payments that were receipted for property taxes, County invoices, grant funding, and miscellaneous payments; conducted banking routines; filed multiple reports with the State, which included the First Dollar Credit report and Lottery and Gaming Credit report; completed recording all straight and split documents from the prior year; reconciled the preliminary assessment rolls and rolled over that information into 2010; provided assessors with work rolls, data files, and spreadsheets for the second time mostly in electronic files in an effort to save money on paper; created and distributed tax rolls to our 28 municipalities; created and mailed delinquent statements 10 times during the year; completed January, February, and August tax settlements with our 28 municipalities, State, and all other taxing jurisdictions; collected second installment property tax payments from the time notices were mailed on June 7th until the end of July; processed address changes; continued going through the process of reconciling assessment rolls prior to open book, prior to board of review, and after board of review as our 10 municipal assessors made changes and corrections; written procedural instructions were placed in our shared directory area; continued efforts to update written procedural instructions throughout the entire office; agricultural use conversion fees were invoiced and collected; personal property charge backs were processed, education was provided by our office to all local municipalities; County-wide Lottery and Gaming Credit certification of our database was completed with the help of most of our local municipalities; Laura and Jayne attended continuing education seminars for treasurers and real property listers; and tax certificates were issued on all real property that had unpaid taxes. As we came closer in the fall to the first installment tax cycle our office along with Information Systems (IS) started building tax bills by entering and reconciling manufacturing values, special assessments, special charges, and special taxes. Statement of Assessments were completed by all 28 municipalities and reviewed by our office. The same was true for the Statement of Taxes. As discrepancies on these forms were discovered they were brought to the municipality's attention. This information was then passed along to the State. Prior to first installment tax bills being mailed in December our office entered all taxes that were prepaid into our computer system. As tax bills were mailed, electronic payments were coordinated with several of our major mortgage and tax servicing companies. The temporary team members that are hired in our office during tax collection seasons were educated to handle some taxpayer questions and to process the payments of our taxpayers. Tax rates were posted to our departmental internet site 1 month earlier than normal for the second year in a row.

In addition to our daily, monthly, quarterly, and annual tasks our office took on several special projects. Due to the consolidation of the City of Sheboygan's real property listing into the Treasurer's office cross-education took place throughout the entire year. This has allowed all team members to assist taxpayers with an even wider variety of questions and requests. Final files were loaded from the City of Sheboygan to the County for real estate and personal property. Our record retention room was reorganized to accommodate records from the City of Sheboygan that were transferred to our office. Follow-up meetings took place with the City of Sheboygan Assessor's office to map out the assessing process and to work on standards for name/address entry.

Other special projects that were completed were an assessment scanning project, planning and implementation of bank collection of second installment taxes, where our taxpayers may utilize local banks when paying their taxes; onsite education in partnership with J. Mauel & Associates at a local bank in preparation of first installment tax collections; Jayne completed several advanced training sessions in Microsoft Access; online Beginning GIS training was completed by Laura, Jayne, Kendra, and Jane; classroom training for ESRI Desktop II was completed by Laura, Jayne, Kendra, and Jane; changed online credit card and interactive voice response (IVR) system to Point and Pay for property taxpayers, which lowered the convenience fee that taxpayers pay from 2.75% to 2.39% for credit card transactions

and from \$2.75 to \$1.50 for e-check transactions; and a bankruptcy icon on our desktop was added as an enhancement.

Special projects that are ongoing include placing old maps that are stored in cardboard files in hard covered books, allowing for better long-term storage of the maps and safer accessibility; cleanup of memorandums in the real property listing area, where most of the memorandums in the Town of Rhine were addressed this year; acreage was reconciled with our assessors for the very first time in decades; information to better the manufacturing rolls for real estate and personal property was provided to our new State manufacturing assessor, who is a very diligent and hard-working individual. Finally, electronic maps from the City of Sheboygan were transferred to the County. Since our 2 governments use different GIS software, it will take the mapping technician several years to work through all of the sections in order to produce parcel maps for our office.

Efficiencies were gained in the certification of our Lottery and Gaming Credit database. These were due to the advanced training that Jayne completed in Access. Another efficiency our office made was discontinuing address updates in our blue books. This needed to be done due to staffing issues with regard to time and due to our consolidations over the past 2 years. The addresses are changed only in our software and the public is advised and assisted to search for address information on the computer.

BUDGET

As of December 31, 2010 the Treasurer's office had a year-to-date positive variance of \$22,807.67. Expenses ended with a positive variance mainly due to work that continues to be in-progress for In Rem properties and due to the nature of the types of In Rem properties, hiring temporary tax collection team members through the County versus through an agency, lowering the need of duplicating costs, and lower than anticipated postage costs for tax bills. Regarding revenue, our office experienced a positive overall variance mainly due to higher than anticipated revenue for first installment tax collections.

As our office looks forward to 2011, each line item in each of our 2 business units has been scrutinized and savings implemented for as many line items as possible. Our department has historically functioned very frugally and we will continue to search for cost saving processes and procedures for the people that we serve.

ISSUES, CONCERNS, OR CHALLENGES AHEAD

This is the 7th year that I am mentioning our main issue, constraint and challenge; that being the ability of several departments within the County to work together to find an enterprise land record system. It seems as though the Land Information Committee has discussed the matter and seems to be aware of our issues. An enterprise land record system would reduce the number of independent and separate software systems that users of land records in Sheboygan County are licensing, maintaining, and supporting. Additional reductions would be seen in integrations and file sharing that link some of those systems together. Many manual processes and data discrepancies between systems take time and resources to trace and resolve and could be eliminated. The long-term results would be lowered taxes by having one enterprise land record system; end users that have a system that is user-friendly; and availability for the public to access this information in a format that is acceptable to them. It is my opinion that an expert is needed to assist our County in finding and procuring such software. Counties of all sizes in Wisconsin have hired consultants and in my opinion are more successful because of it. Procuring an enterprise land record system is a huge undertaking and will cost money, so the use of an expert should not be taken lightly, nor ignored. Our office along with several other offices on the Land Information Committee sat through demonstrations of land record software for the sole purpose of budgeting. An amount has been budgeted and adopted, allowing our office to move forward in 2011 with procurement of software; however; I still have the opinion that a consultant would best guide our office and those related to a new land record enterprise software system.

GOALS AND OBJECTIVES FOR 2011

Our office will be in the midst of more changes during 2011. Outlined below there are few, but rather time consuming goals and objectives for our office.

- Further settle into the additional workload of the real property listing duties and responsibilities that was consolidated to our office from the City of Sheboygan. This will include processing all straight and split transfers of property, address change updates, new and changed situs addresses, as well as assisting the public. The listing duties are tedious and must be done to perfection since any other level of work will result in erroneous public information and tax bills.
- Work with the Land Information Committee to budget for consulting assistance in identifying needs and recommendations for an enterprise land record system. To go further, prepare for the process of needs identification upon selection of a consultant.
- Complete several phases of the procurement process for an enterprise land record system.

I work along side many hard-working people. My thanks goes out to Jayne Dragan, Jack Verhelst, Kendra Versey, Jane Villeneuve, Jeff Lampe, and Brenda Goddard who have all been part of continual change during 2010. I look to the County Board of Supervisors for their support during the upcoming year as our office takes on the procurement of enterprise land record software. Our office will continue to implement new ideas that end in more efficient and effective governmental services for the public. This office is truly dedicated to being servants and communicators of their knowledge to the residents of Sheboygan County.

**SHEBOYGAN COUNTY
TREASURER'S OFFICE**

