

Strategic Plan FY 2009-2015
State and Local Finance Division
August 29, 2008

Vision/Overview

The State of Wisconsin will adopt a single-value property tax system. Properties will be valued at 100 percent of full value for the apportionment of local and overlying taxation district levies. SLF will continue to be responsible for the valuation of manufacturing property under section 70.995, Wis. Stats., with the ultimate goal of having counties and/or consortiums able to assume the assessment of manufacturing properties. The ongoing development and implementation of the Integrated Property Assessment System (IPAS) and E-filing systems will streamline processes, reduce the need for "hand offs" in our processes and reduced filings from our stakeholders. All filings and processes will utilize the internet to export and import data, eventually leading to paperless processes and workflow.

Strategic Goals Through FY 2015

The five Quality Standards embraced by the Wisconsin Department of Revenue (DOR) are: Innovation, Planning, Accountability, Learning and Diversity. The State and Local Finance Division's (SLF) Strategic Goals are based on these Quality Standards.

- The Integrated Property Assessment System will be fully implemented.
- Implementation of a single-value assessment system will be mandated, with an effective audit program in place with our Equalization Section
- All information exchanged with internal and external stakeholders will be done electronically, via the internet, improving data accuracy and increasing efficiency in a paperless environment.
- SLF will lead in the elimination of redundant data collected by various state agencies, counties and municipalities promoting good government at all levels to benefit taxpayers.
- A training plan will be implemented for our employees, appraisers and municipal assessors that will foster the sharing of Real Estate Transfer Return information and other data by all interested parties. This will further ensure consistent assessment and appraisal processes statewide.

- Employees' skill sets will emphasize technology, statistics, appraisal techniques, and the International Association of Assessing Officers' standards. Employees will be fully trained and have the necessary tools to do their job.
- SLF will operate in an environment that promotes inclusion and fully utilizes the strength that diversity brings to our workplace.

Strategic Initiatives

- ***Products***
 - Shared Revenues
 - School Aids
 - Credits
 - Publications – New and Updated
 - Reports – New and Updated
 - Wisconsin Property Assessment Manual
- ***Processes and Operations***
 - Audits of the Single Value Assessment System
 - Computation of Equalized Values and Net New Construction Values
 - Administration of Individual and Group Assessment Property Tax Appeals
 - Manufacturing and Utility Assessment, Appeals and Court Cases
 - Administration of the Tax Incremental Finance Districts
 - Maintain a Sales Data Base using Real Estate Transfer Returns
 - Audit Real Estate Transfer Returns
 - Audit Lottery Credits
- ***Services***
 - Consulting and Training for Assessors, Municipal Officials, County/Consortium Officials and Other Stakeholders
 - Assessor Certifications
- ***Legislation and/or Rules***
 - Mandatory Electronic Filing for all Data/Forms
 - Single Value Assessment - County/Consortium/Large Cities Assessment
 - Enhanced enforcement authority to carry out Division's initiatives
 - Cable, Satellite and Telecommunication Definitions and Equitable Taxation
 - Modify statutes to allow for selective auditing of manufacturing properties rather than the mandatory five year cycle.

- **Personnel**

- Ensure proper staffing levels to timely satisfy the current statutory requirements and implement reengineered processes and requirements
- Develop and implement a training plan for staff that will introduce the new focus and processes while ensuring consistency statewide.
- Supplement our workforce by using Limited Term Employees
- Recruit and retain a diverse workforce.

Time Lines

Near-Term (FY 09 –10)

- A sales database will be implemented that contains analysis and report generation functionality. This functionality will provide future assessment consortiums with the foundation for single-value assessment.
- All real estate transfer returns and the assessment data for those properties will be submitted to the Department electronically.
- The Wisconsin Property Assessment Manual will be available via the internet and available to assessors at no charge.
- Complete the reengineering of Local Government Services and Equalization Section processes and implement IPAS phases 2 and 3.
- Discussions, analysis and implementation of pilot counties and/or consortiums for single-value assessment will begin. Single Value Assessment will require significant coordination with local assessors, municipalities, counties, property owners, and other stakeholders. There needs to be sensitivity to the variety of stakeholder concerns, a number of statutory changes, and recognition of the time for the parties to meet the standards.
- Planning for implementation and use of Geographical Information System (GIS)
- Identification and enactment of required statutory changes.
- Significantly eliminate paper correspondence and post more information on the internet. Increase communication with individual stakeholders via email.
- Implement a rigorous process improvement plan to ensure that the Manufacturing and Utility Section continues to adopt best practices.
- Implement internet-based training using Media-Site and other internet-based tools.
- Continue to develop and provide IPAS training, materials and procedural manuals.
- Work in partnership with Wisconsin Technical Colleges and the University system to offer assessment and governmental related curriculum.
- Develop and provide training on best practices for municipal officials in conjunction with Wisconsin Towns Association and the League of Wisconsin Municipalities.

- SLF will identify the necessary skills of the workforce to achieve the long-term vision and appropriate staffing levels.
- SLF will work with Enterprise Services Division in recruiting and retaining a diverse workforce.

■ Longer-term (FY 11 – 15)

- IPAS will determine the equalized values for each municipality in the state and replace the functionality of SLF's outdated systems.
- The process to encourage municipal and county involvement in single-value assessment by counties and/or consortiums will begin. What laws, procedures and policies (statutory, IAAO and WPAM) are required in order to implement single-value assessment will be determined.
- A transitional period for single-value assessment by counties and/or consortiums will begin.
- DOR will finalize the requirements for assessment consortiums including the audit process of single-value assessment.
- As a single-value assessment system is implemented, the number of districts where DOR will independently calculate the equalized value will be diminishing.
- GIS will be planned and implemented in this phase.

Evaluation/Metrics

- Integrated Property Assessment Systems Phases 1, 2 & 3 will be completed.
 - Date of completion of Phase 1
 - Date of completion of Phase 2
 - Date of completion of Phase 3
- All counties and/or consortiums have implemented a single-value assessment system and the Equalization Section is auditing the values rather than producing the equalized values.
- All exchanges of data with stakeholders are done electronically.
- A statewide database of all real estate parcels is maintained by the DOR and used by all units of government.
- Statistical measurements confirm that employees, assessors and appraisers are consistently applying assessment and appraisal processes statewide.
- Employees' performance evaluations confirm that the employees have the appropriate skill sets and training to effectively do their jobs.
- SLF has a diverse workforce that is highly motivated, effective, efficient, and adequately challenged to ensure a satisfied workforce.

Current Organizational Structure

The State and Local Finance Division is comprised of two bureaus; Bureau of Property Tax and Bureau of Assessment Practices. The Bureau of Property is comprised of three sections; Manufacturing and Utility Section, Equalization Section and the Local Government Services Section. The Manufacturing and Utility Section is comprised of five district offices and the Madison central office. The Equalization Section is comprised of six district offices and the Madison central office. The Local Government Services Section is located in the Madison central office.

Division Budget

The implications to the Division's budget over the next seven years, is largely dependant on the acceptance of county/consortium/large city assessment by local units of Government and the Legislature.

The Division will operate as efficiently as possible by converting all mailings to electronic communications, strategically locating offices, creating audit plans, right sizing for level of staffing, as well as identifying needed skill sets of employees.

In the long-term our staffing level will decrease, however, our savings may be offset by technology initiatives. There will likely not be significant budget savings during the implementation of our initiatives.

8-29-2008/Jean Gerstner

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2/17/2009

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State of Wisconsin • DEPARTMENT OF REVENUE

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February 23, 2009

Mr. William B. Ardern II
10206 North Port Washington Road
Mequon, WI 53092-5742

Re: Open Records Request

Dear Mr. Ardern II:

I am inclosing the State and Local Finance Division's Strategic Plan per your request dated 2-12-09.

Please note that Manufacturing Assessment work becoming part of Single Value assessment is referenced in the overall vision but is not included in the 2015 time frame.

There are no plans to transfer Manufacturing Assessment work to Local Assessors. Therefore, there is no other correspondence provided with this request.

Please contact me if you have questions or would like to discuss.

Sincerely,

A handwritten signature in cursive script that reads "Jean L. Gerstner".

Jean L. Gerstner
Deputy Administrator

Enclosure