



SHEBOYGAN COUNTY

Laura Henning-Lorenz
Treasurer and Real Property Listing

March 1, 2023

Honorable Members of the Sheboygan County Board and County Administrator Alayne Krause,

On behalf of the Treasurer's Department, I am pleased to present our 2022 Annual Report.

In 2022, the Treasurer's Department accomplished major milestones, successfully collaborated with other County departments, and provided education and mindful outreach to property owners. I am taking this opportunity to share details of all of these accomplishments.

I am proud of our Treasurer's Department staff members. Everyone worked especially hard in 2022 to meet our goals during a period when we were short staffed. The team goes above and beyond daily to give our customers the best service possible, whether it relates to property taxes, real property listing, assessments, or a mixture of all of those items.

Additionally, I want to thank the County Board, Finance Committee, and County Administrator Alayne Krause for providing our Department with the resources and support that allows us to carry out our mission. Our mission allows us to provide important services to the public and many units of government on a daily basis.

Respectfully Submitted,

Laura Henning-Lorenz
Treasurer/Real Property Listing

Mission Statement and Summary of Responsibilities

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

The Sheboygan County Treasurer is an elected public official, whose constitutional duties are defined in Wisconsin State Statute, section 59.25. The Real Property Listing duties are defined in Wisconsin State Statute, section 70.09. Those two divisions blend well together in our office, providing our taxpayers with a one-stop-shop experience. The responsibilities include public service, treasury management, land records administration, reporting, and record retention, and organization.

Goals and Objectives Achieved in 2022

- Submitted the Extendable Markup Language (XML) Assessment and Tax Roll Files to Department of Revenue (DOR) – In 2021 the law changed from elective submission to mandatory, twice per year. The DOR schema for each real estate and personal property file is quite complex. Although our software takes care of some data issues that would cause a file to be rejected, our team went through all errors not handled by our software and made required changes in order to comply with the DOR data schema requirements. We submitted 28 real estate files and 28 personal property files to the DOR. This was a major milestone for the Department as tens of thousands of pieces of data were changed in order to comply with this law, and we are happy to report this project was successful.
- Land Record Enterprise System Preliminary Migration – Steps were taken to set the stage for our migration to a new platform with regard to our land record enterprise system called LandNav. Approximately 100 questions were submitted to our software company with responses being received. The Department will continue to move forward with assistance from Corporation Counsel and the Information Technology Department in 2023.
- Audited Sanitary District – The Town of Lyndon Sanitary District No. 1 was audited, after nine months of work by our Department, the District, an attorney for the District, the Town of Lyndon, and a surveyor. Boundary lines were re-defined in areas of question, and records on file now reconcile with the intent of the District's boundary. This truly was a collaborative effort that had a positive ending. The audit was needed because the sanitary district levied taxes for the first time in 2022.
- Land Record Enterprise Software System Updates – Our Department went through 3 software updates during 2022 with the assistance of the Information Technology Department and our software company.
- Continuing Education – Several team members in our Department attended in-person educational seminars. Additionally, several team members attended a virtual webinar from one of the largest mortgage servicing companies on their

new web portal. Our Department also planned and provided the October Municipal Treasurer Education sessions. We held 3 individual sessions; two daytime and one evening. The Department also put a great deal of effort into planning and providing an all-day educational session, New Treasurer Orientation Education, in November specifically geared towards our new municipal treasurers with hands-on educational material that was well received.

- Shared Drive – Expanded upon our shared drive folder access with other County departments.
- Cross Training – Worked to cross train several team members throughout the year on some key processes that must be done daily.
- Tax Foreclosures – After all tax foreclosure processes were finalized, the County foreclosed on 2 parcels. This extremely low number is partially a result of funds that had been provided to property owners during the pandemic, but is also a testament to the result of our Department’s outreach to those who are facing this process and efforts that go into helping property owner’s find appropriate help to get back on track.
- Compliance – The Statewide Parcel Map data was submitted to the State of Wisconsin and passed compliance measures.
- Team Meetings – We continued to conduct monthly team meetings, allowing for an opportunity to communicate and keep apprised of updates.

Budget

The total 2022 operating budget for the Treasurer and Real Property Listing Office was \$760,194, of which \$581,536 was property tax levy. Our office ended 2022 with a \$69,739 positive variance. The positive variance was mainly attributed to an omitted tax payment, gain on the sale of a pre-2021 Act 216 property, and wages due to staffing changes. There were no significant budget modifications.

	2022 Budget	2022 Results	Variance
Revenues	\$741,269	\$764,491	\$23,222
Expenses	\$760,194	\$709,962	\$50,232
Transfers In (from the Land Information Council)	\$18,925	\$15,210	\$3,715
	\$0	\$69,739	\$69,739

The Treasurer and Real Property Listing Department was successful in achieving the 2023 budget target. The total operating budget for our office for 2023 is \$756,692, of which \$607,829 is property tax levy. We have a history of functioning frugally, and we continue to search for cost saving processes and procedures for the people that we serve.

Issues and Challenges Ahead

The Department experienced a vacancy in 2022 due to higher wages elsewhere. Going forward, the Department will be challenged to compete with the private sector. One of our biggest challenges ahead will be providing competitive wages and benefits to our employees in order to retain them.

The Department also experienced difficulty receiving equipment that had been ordered at the beginning of the year due to continued supply chain shortages. I want to thank our County Board Supervisors for their foresight and ability to allow for certain equipment to be ordered ahead of the new year in an effort to receive it in a timely manner.

Goals and Objectives for 2023

- Test the new LandNav Web land record enterprise system.
- Migrate to the new LandNav Web land record enterprise system.
- Commence updating LandNav Web land record enterprise system instructions.
- Continuing education for new team members.