



SHEBOYGAN COUNTY

Laura Henning-Lorenz
Treasurer and Real Property Listing

March 1, 2024

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

On behalf of the Treasurer and Real Property Listing Department, I am pleased to present our 2023 Annual Report.

Education was the Department's main focus in 2023, as well as serving and working collaboratively with many internal departments and our 28 municipalities. Additionally, the Department continued outreach efforts to property owners, connecting them to various resources. I appreciate this opportunity to share the accomplishments of the Treasurer and Real Property Listing Department. The team works diligently to list property and collect taxes with the best customer service possible.

Further, the team has gone through a year of learning the roles and responsibilities of their new positions. Each one has made progress in that journey. Although we were short staffed throughout the year, we continued to work toward and meet our goals. Team members go above and beyond each day to help our customers, as it relates to property taxes, the Lottery and Gaming Credit, real property listing, assessments, or a mixture of all of those items.

Finally, we appreciate the support and resources provided to our Department. I want to thank the County Board, Finance Committee, and County Administrator for providing the 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 and Real Property Listing 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 together well 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 2023

- Promotions and New Team Members – At the beginning of the year we experienced staffing turnover. By February 2023, three people were promoted to new positions and two new people were hired so the Department was once again fully staffed. I would like to commend the Deputy Treasurer and Office Manager for her hard work to onboard and educate the team members in their new positions.
- Server Updates – The Department worked with the Information Technology (IT) Department to update four servers. These servers provide various infrastructure for our land record enterprise software system. After the updates were complete, our Department completed acceptance testing. This project was successfully completed prior to the October deadline.
- Drainage District – The Ozaukee County Farm Drainage District consolidated District I and II, as well as changed their name to Northern Ozaukee Farm Drainage District. Our Department worked collaboratively with their Board of Directors on preliminary plans for an audit. Our Department requested documents from the drainage district that could not be found due to board member changes. For continuity reasons our Department recommended the drainage district's attorney record documents with the Register of Deeds Department in Ozaukee and Sheboygan counties when it relates to boundary creation, additions, and deletions. Our Department has performed extensive research and discovered documents that will be helpful in launching an audit. We will be working collaboratively with Ozaukee County in 2024 on this effort.
- Software Conversion Preparation – Migration of records commenced due to the retirement of a former software application that several municipalities were still using, as well as preparation for a major conversion scheduled for 2025 by our current land record enterprise software system. Our Department worked with municipal treasurers to procure data from the municipality's old system, prepared the data for import, and assisted municipalities with importing all data to the Municipal Collections application. At this time, 26 of Sheboygan County's 28 municipalities are using the same modules, which includes tax collection, dog licensing, and cash receipting.

- Land Record Enterprise Software System Application Updates – Our Department implemented three software updates in 2023 in collaboration with the IT Department and our software company.
- Payment Card Industry (PCI) Compliance – The payment card industry outlines compliance expectations when taking customer payments by credit card to ensure the security of credit card transactions. Our Department was able to provide documentation and statistical data to the IT Department for their project to identify areas for improvement in our processes.
- Youth Governance Day – The Youth Governance Day was held in April 2023 and was a collaborative effort on behalf of several County Departments, the American Legion Posts, and local schools. Prior to the event, we investigated new ways to teach what we do, why it matters, and how students across Sheboygan County can get involved in government. Several departments partnered to provide the students interactive activities during the event.
- Continuing Education – Our Department hosted three individual Municipal Treasurer Education sessions in October 2023. Additionally, our team put a great deal of effort into planning and providing an all-day New Treasurer Orientation Education event in November. This event was intended to provide newer municipal treasurers with hands-on educational material. All educational sessions were very well received.
- My Department of Revenue (DOR) Gov Account – The Department set up an employee in the Transportation Department with an account on the DOR’s new platform which allows them to electronically file Motor Fuel Tax Reports with the DOR for the first time.
- Tax Foreclosures – After all tax foreclosure processes were finalized, the County foreclosed on four parcels. Of the four parcels, two parcels were vacant land and two parcels contained improvements which were vacant. We attribute this low number to the outreach our Department provides to those who are facing foreclosure, and our efforts to help property owner’s find appropriate resources.
- 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 strong communication and collaboration within the Department.

Budget

The total 2023 operating budget for the Treasurer and Real Property Listing Department was \$871,770, of which \$607,829 was property tax levy. The Department ended 2023 with a \$72,588 positive variance. The positive variance was attributed to an omitted tax payment, gain on the sale of a pre-2021 WI Act 216 property, and wages due to staffing changes.

	2023 Budget	2023 Results	Variance
Revenues	\$756,692	\$801,311	\$44,619
Expenses	\$871,770	\$749,402	\$122,368
Transfers In/Out	\$115,078	\$20,680	-\$94,398
Total	\$0	\$72,589	\$72,589

The Treasurer and Real Property Listing Department was successful in achieving the 2024 budget target. The total operating budget for our Department for 2024 is \$793,678, of which \$618,949 is property tax levy. We have a history of functioning very frugally, and we continue to search for cost saving processes and procedures for the people that we serve.

Issues and Challenges Ahead

One of the Department's biggest challenges ahead is to provide good wages and benefits to our employees in order to retain them.

Additionally, the Lottery and Gaming Credit program of the State of Wisconsin continues to be extremely cumbersome to administer, and a number of property owners that qualify don't understand the program or respond to our mailings. The Department believes the solution requires our state legislators to make a change in the law to model the Lottery and Gaming Credit to be administered similarly to the First Dollar Credit. This would allow our Department more time to do outreach to delinquent property owners that need our services.

Goals and Objectives for 2024

- Collaborate with the Finance Department on the conversion project to Tyler Munis.
- Continue education for newer team members.
- Commence an audit on the Northern Ozaukee Farm Drainage District in collaboration with Ozaukee County.
- Remove the personal property tax roll, as required by 2023 WI Act 12.
- Begin the rollover of assessment data earlier than the middle of March.