

# Madison City Assessor Michelle Drea: Statement on commercial property valuation

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The opportunity for local influence on assessments is negligible due to state and local checks and balances coupled with robust oversight by the Wisconsin Department of Revenue. The City assessment structure does not exist in a vacuum. It does not operate independently without oversight. Rather, our assessments operate within a system of state and local checks and balances to ensure accuracy and uniformity. Further, municipal assessments are subject to vigorous oversight by the Wisconsin Department of Revenue (DOR). DOR is tasked by the State to evaluate a municipality's assessment performance on an annual basis. Each municipality is required to provide the following reports to DOR annually: (1) Municipal Assessment Report, (2) Statement of Assessment, (3) TID Annual Report, and (4) Annual Assessment Report.

These reports contain quantifiable facts that are evaluated by the state to determine our performance. If our performance does not meet expectation, the state may step in to supervise or complete a revaluation on the municipality's behalf. (Please see: Wis. Stat. § 70.75 and Wis. Stat. § 70.055, Wisconsin Property Assessment Manual Chapter 6-8). After evaluation, our assessments are equalized with those around the state to ensure uniformity. The mill rate (the amount of tax payable per dollar of the assessed value of a property) is derived from the equalization process. The mill rate impacts our levy structure and how much we, as a community, can tax ourselves. The accuracy of our municipal assessments are crucial not only to our community

but also to ensure the efficacy of the equalization process for each municipality throughout the entire state.

No employee nor government official could artificially raise or lower assessments because

Madison's assessments do not occur in a vacuum. We are a part of a larger taxation process that involves checks and balances on the local and state level. Simply put, significant influence on assessments cannot happen with the level of oversight and interconnectedness that is involved with property taxation in the state.