

1998  
LAND INFORMATION  
MODERNIZATION AND INTEGRATION PLAN  
OF THE  
WISCONSIN DEPARTMENT  
OF REVENUE

October 1999

## 1998 LAND INFORMATION MODERNIZATION AND INTEGRATION PLAN OF THE WISCONSIN DEPARTMENT OF REVENUE

The Department of Revenue's *1998 Land Information Modernization and Integration Plan* is, in general, organized based on the Wisconsin Land Information Board's (WLIB) instructions.<sup>1</sup> The plan consists of an executive summary section, an overview of the Department of Revenue, and required sections, including the Department's goals and objectives, ongoing activities, new initiatives, custodial responsibilities, adherence to foundational element standards, cooperative efforts, and adherence to technical and administrative standards.

### I. EXECUTIVE SUMMARY

#### ***A. Identify your county/agency and the name of the person completing this form.***

This plan is submitted by the Wisconsin Department of Revenue. Preparation of the plan was coordinated by:

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#### ***B. Identify those who participated in the process of preparing the Plan. List organizational affiliations, names, addresses and phone numbers of designated contact person(s) for this Plan.***

Other individuals who participated in producing this report and who are designated contact persons:

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<sup>1</sup> The instructions appear directed toward counties rather than state agencies. We adapted the instructions to reflect the work of this agency.

**C. Provide a concise summary of this Plan not exceeding one page.**

The Wisconsin Department of Revenue (DOR) is required under s. 16.967(6), Wis. Stats., to provide a biennial land information modernization and integration plan to the Wisconsin Land Information Board (WLIB). The Department's *1998 Land Information Modernization and Integration Plan*, submitted in compliance with the statutory requirement, is consistent with DOR's *1997-98 Information Technology Strategic Plan* and *1999 Strategic Business Plan*.

Although DOR is a technologically-oriented, data-intensive agency, few DOR programs deal with land information and geographic information system (GIS) technology is not used for DOR program applications. Land information that is collected or created by DOR programs is typically tax data by political jurisdiction, such as municipal property tax rates, county sales taxes, and income taxes by county, municipality, and school district. DOR's *1997-98 Information Technology Strategic Plan* and *1999 Strategic Business Plan* do not reference land information or GIS-related goals and objectives.

DOR is represented on land information organizations. By statute, DOR representatives serve on the WLIB and the Wisconsin Land Council and on the working groups established to assist those entities.

## II. LAND INFORMATION MODERNIZATION AND INTEGRATION PLAN

### Introduction

To focus the reader on the issues facing the Department of Revenue, we first introduce the mission, goals and strategies of the agency. Following this introduction, we show an organization chart of the Department and discuss functional units of the agency that deal with land information.

### The DOR's Mission

The Department of Revenue's mission is to advise on tax policy and administer the state's tax laws and lottery to fund state and local government operations.

### DOR's Goals

The Department's goals include:

- Increasing voluntary compliance.
- Improving operational efficiency.
- Improving tax collection fairness.
- Increasing external customer satisfaction.
- Improving effectiveness of our employees and the quality of their working environment.
- Increasing property tax relief through the lottery.
- Increasing department participation and influence in tax and lottery policy decision.

### DOR's Strategies

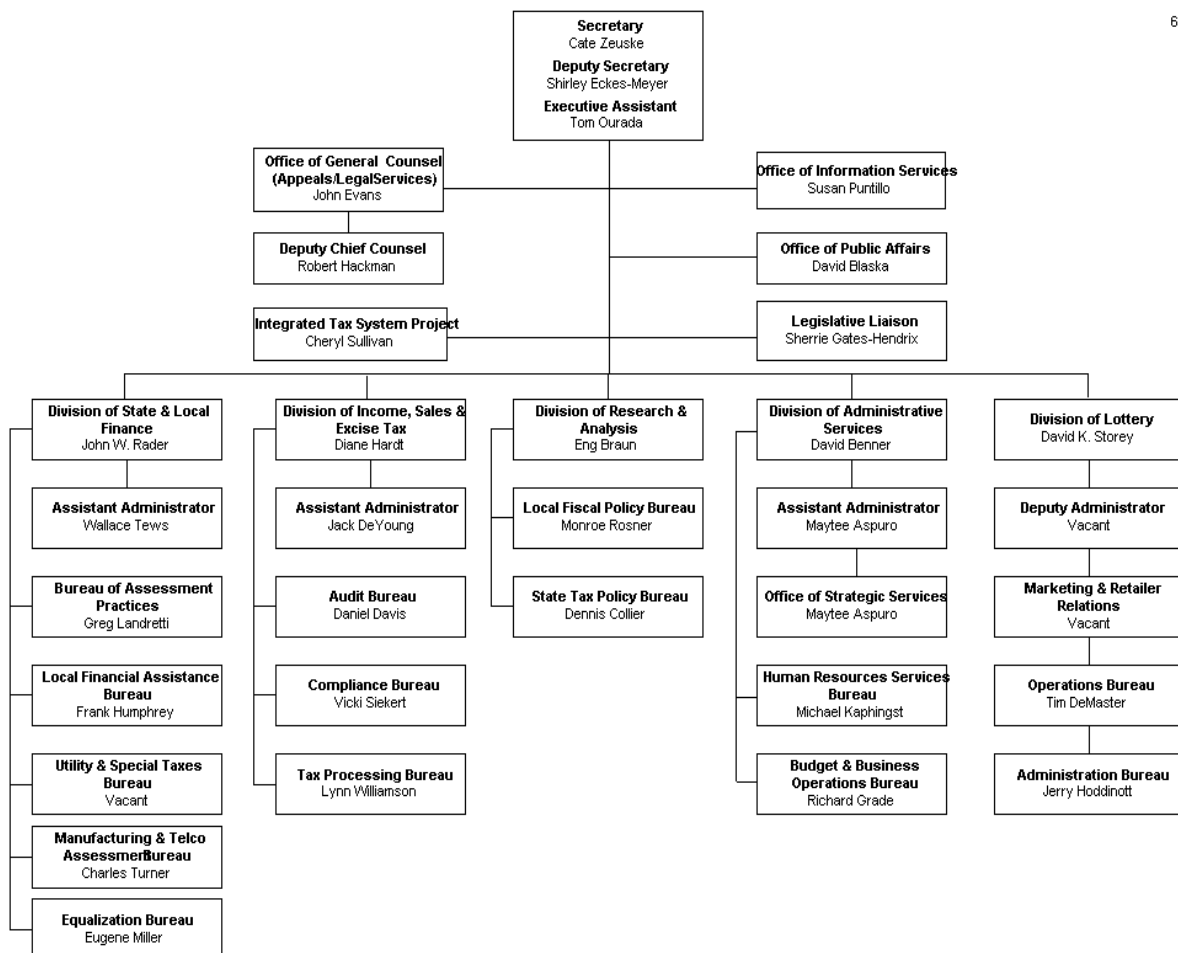
The Department's strategies include:

- Managing constant change through communication, education, and training.
- Measuring our performance.
- Using information technology aggressively.
- Building partnerships.
- Researching and meeting customer needs.
- Increasing continuity within our management systems.
- Anticipating and rapidly reacting to change that is national and even worldwide in scope.

### Land Information within DOR

The organizational chart on the following page shows the five divisions of the Department of Revenue. The Division of Research and Analysis and the Division of State and Local Finance maintain land information databases.

## Organization Chart of the Wisconsin Department of Revenue



DOR collects land-related information, typically tax data by political jurisdiction, such as municipal property tax rates, county sales taxes, and income taxes by county, municipality, and school district.

The Division of Research and Analysis maintains databases of county sales taxes, including producing an annual county sales tax report which shows county sales taxes by Standard Industrial Code. In addition, the Division maintains databases of monthly and annual distributions of county sales taxes. The Division develops databases showing income taxes by municipality, by county and by school district as well as by various taxpayer characteristics, such as head of household and income level. The Division also maintains databases of property taxes, equalized values, and state aids and shared revenues.

Other land-related programs are in the Division of State and Local Finance. The bureaus and their duties are discussed below.

- The Bureau of Assessment Practices establishes uniform assessment standards, certifies local assessors, trains assessment personnel and produces the *Wisconsin Property Assessment Manual*. The bureau proposed a Property Assessment Integration Program that is discussed in the Proposed Projects section.
- The Equalization Bureau establishes equalized values for over 1,800 towns, villages and cities in the state. Equalized values are used to distribute state aids and shared revenues and to allocate county and school district taxes among jurisdictions. The bureau's field appraisers analyze individual properties to determine the level of assessment of the municipality and to review the quality of local assessments. The bureau also reviews agricultural sales, including coding maps to determine the value of different soil types and the values attributable to agricultural improvements.
- The Local Financial Assistance Bureau determines and distributes property tax relief, including shared revenues and other local aids. In addition, the bureau certifies school district and vocational school equalized values, which are used to apportion general property tax levies and general aids to education.
- The Manufacturing and Telco Assessment Bureau assesses taxable manufacturing and telephone company property in the state. The bureau also administers property tax exemptions for manufacturing machinery and equipment and industrial waste treatment facilities. The bureau assesses about 10,500 improved industrial parcels. In addition, the bureau determines tax rates for certain telephone property using a GIS methodology developed with the assistance of Loren Hoffmann, Office of Land Information Systems, Department of Administration.
- The Utility and Special Taxes Bureau administers the state tax on railroad, airline, and pipeline company property. In addition, the bureau administers real estate transfer fees, processing between 200,000 and 225,000 returns annually. The bureau also administers gross revenue license fees on light, heat and water utilities.

The Department is active in several land information organizations. By statute, the Revenue Secretary or a designee sits on the Wisconsin Land Council and on the Wisconsin Land Information Board. DOR staff serve on the working groups established to assist these groups. DOR has been involved in land-use activities since 1993 and provided key leadership with the Interagency Land Use Council and the Strategic Growth Task Force. DOR also attends meetings of the U.S. Department of Agriculture's Natural Resource Conservation Service meetings on soil survey issues.

## **A. GOALS AND OBJECTIVES**

***1. State the goals and objectives of the agency relating to the horizontal and vertical integration of land information and systems among users of land information in Wisconsin. Organize this section in terms of information technology planning architectures as described in the state agency Strategic Information Technology Planning Instructions: a. Applications Architecture, b. Data Architecture, c. Technology Architecture, and d. Organization Architecture.***

### **1. Application Architecture**

The agency does not develop land information applications and consequently does not have a land information application architecture.

## 2. Data Architecture

Although much of the data collected by the Department can be related to a political subdivision, as indicated in the preceding section, few programs deal *directly* with land information. DOR's *1997-98 Information Technology Strategic Plan* and *1999 Strategic Business Plan* do not reference land information or GIS-related goals and objectives. There are only a few users of GIS technology within the Department and DOR has no GIS applications developers. The Department has no data architecture standard for land information.

## 3. Technology Architecture

The few GIS users within the agency use both network access and individual access to ArcView. ArcView is the standard state GIS software package and runs on PC-based platforms. There are no GIS workstations nor large-scale printers within the agency.

## 4. Organizational Architecture

Although the Department does not have a GIS-related organization architecture, DOR has a more general, organizational architecture. The Department's organizational architecture prioritizes how human resources are used and ensures they are equipped with the knowledge and skills to achieve the agency's goals. It achieves these goals by:

- Investing in enhancements to the Department's overall training methodology.
- Developing a strong project management strategy.
- Creating and utilizing guidelines for working with consultants and contractors.

***Include a brief assessment of the internal and external customers' needs and priorities for land information and technology.***

At this time, the Department has not conducted an assessment of either internal or external customers' future needs for land information and technology.

***Identify the time line for meeting goals and objectives and (where appropriate) your measurement methodology for achieving them by addressing the following questions.***

***a) What data or information does DOR need that it currently uses or can acquire from other state or local sources?***

DOR uses real estate transfer return, property assessment, and revenue and expenditure data provided by units of local government. In addition, DOR acquires income, sales and property tax data, including taxpayers' addresses directly from tax returns.

***b) What data or information does DOR need that it does not have and what problems are encountered acquiring it?***

DOR is required under s. 73.03(2a), Wis. Stats., to publish guidelines for assessing agricultural land according to its value in agricultural use. The methodology used to develop the guidelines

is based on enterprise data for corn, the predominant crop grown in the state. More accurate guidelines could be developed if yield and production data for other crops were available.

Under s. 76.81, Wis. Stats., telephone company property is taxed at the net property tax rate for the taxing jurisdictions in which the property is located. Until 1998, telephone companies had been taxed based on their gross revenues and so neither the Department nor the companies needed telephone property data by taxing jurisdiction. Currently, the value of property that cannot be assigned to a taxing jurisdiction is distributed among such jurisdictions on the basis of their land area.

***c) How will DOR ensure that the land information it has will meet the WLIP criteria that data is translatable, retrievable, and geographically referenced for use by any state or local agency or public utility?***

DOR adheres to the state standards for computer software to ensure that land information is: (1) readily translatable, (2) easily retrievable, and (3) geographically referenced for use by any state, county, or local agency, or public utility.

***d) What planning horizon is DOR using to ensure meeting the criteria that data is translatable, retrievable, and geographically referenced for use by any state or local agency or public utility?***

DOR does not have a specific planning horizon to ensure that land information is: (1) readily translatable, (2) easily retrievable, and (3) geographically referenced for use by any state, county, or local agency, or public utility. There are confidentiality issues that are unique to DOR that must be addressed with much DOR data.

***2. Describe how the agency's operating system environment and database design supports the agency's goals and objectives relating to land information and supports the agency's information technology vision, mission, goals, strategies and plan.***

As noted, DOR's 1997-98 *Information Technology Strategic Plan* does not reference specific land information nor GIS-related goals and objectives. DOR relies on adherence to state standards for computer software to ensure that land information is: (1) readily translatable, (2) easily retrievable, and (3) geographically referenced for use by any state, county, or local agency, or public utility.

## **B. PROGRESS REPORT ON ONGOING ACTIVITIES**

There are no ongoing land information-related activities within the agency.

## **C. NEW INITIATIVES**

***Describe major initiatives, if any, the agency intends to pursue over its planning horizon. This would include major automation of land information or systems; new or updated data development; acquisition or development of land information system hardware, software and staff.***

### ***1. Proposed Projects.***

The Department proposed a Property Assessment Integration Program decision item in the last budget cycle. The purpose of the proposal was to initiate integration of the property assessment process. The proposal had three goals:

1. Improve statewide assessment performance.
2. Integrate property assessment and geographic information.
3. Provide assessment information to all users via the Internet.

Although the proposal did not survive the biennial budget process, it continues to be of interest to the Department.

**2. Assistance Requested. Describe any initiatives that the agency would like the land Information Board to assist with. The following questions must be addressed:**

**a) What is your agency's plan to secure the technical assistance needed to carry out your Land Records Modernization/Integration Plan, including your plan to connect to the WLIP Internet Land Information Clearinghouse and Technical Assistance List Server Service?**

DOR has not formulated a plan to connect to the WLIP Internet Land Information Clearinghouse and Technical Assistance List Server Service. DOR will seek assistance from the Office of Land Information Services, Department of Administration, in the near future regarding such a connection.

**b) What is your agency's plan to locally finance the costs to continue previous investments in lands records modernization/integration made in whole or part with Land Information Program funding?**

DOR has not made any investments in lands records modernization or integration made in whole or part with Land Information Program funding and does not intend to seek Land Information Program funding.

**c) How does the agency plan to maximize resources by utilizing competitive procurement processes consistent with State of Wisconsin rules?**

DOR adheres to the State of Wisconsin administrative rules governing procurement.

**3. Problems encountered. Describe any projects or activities your agency would like to undertake that have not been stated above. Please describe obstacles that have prevented your agency from proceeding, such as staff, funding, coordination problems, etc. Please be specific.**

All projects and activities of interest to DOR have been described above.

## **D. CUSTODIAL RESPONSIBILITIES**

**1. Identify the land information and data for which your agency has custodial responsibility.**

DOR has custodial responsibilities for the following programs that produce land information:

1. Equalized value of the property in each taxation district; s. 70.57, Wis. Stats.

2. Manufacturing company property assessment rolls; s. 70.995, Wis. Stats.
3. Telecommunications company property assessment rolls; subch. IV, ch. 76, Wis. Stats.
4. County sales and use tax data; subch. V, ch. 77, Wis. Stats.
5. Local exposition sales and use tax data; subch. V, ch. 77, Wis. Stats.
6. Stadium sales and use tax data; subch. V, ch. 77, Wis. Stats.
7. Premier resort tax data; subch. X, ch. 77, Wis. Stats.
8. Individual income tax data; subch. I and II, ch. 71, Wis. Stats.
9. Partnership and limited liability company income tax data; subch. III, ch. 71, Wis. Stats.
10. Corporate income and franchise tax data; subch. IV and V, ch. 71, Wis. Stats.

## **2. *Identify the source of your custodial authority.***

Specific references to DOR's statutory authority for various programs are noted above. DOR's general statutory authority and responsibilities as the state tax agency are provided under s. 73.03.

## **3. *Identify the land information and data for which your agency would like to assume custodial responsibility.***

At this time, DOR has not identified land information or data for which the agency would like to assume custodial responsibility.

## **4. *Identify the land information and data for which your agency will assume custodial responsibility if requested.***

DOR would evaluate a request to assume custodial authority at the time the request is made.

# **E. FOUNDATIONAL ELEMENTS AND STATEWIDE STANDARDS**

This section of the report describes key features of WLIP foundational elements and how they relate to the Department of Revenue. Please be aware that DOR does not create nor use most Foundational Elements.

## **1. *Communication, Education, Training and Facilitated Technical Assistance***

Use of Clearinghouse and Technical Assistance List Service. DOR is not aware of the WLIP Clearinghouse and Technical Assistance List Service. As noted above, the Department will request information regarding the service.

## **2. *Geographic Reference Frameworks***

- a. Geodetic control networks. DOR does not establish geodetic control points.
- b. Public Land Survey System (PLSS). DOR does no original work with respect to the PLSS.

## **3. *Parcels Mapping***

- a. Geodetic reference and topology. DOR does no original work regarding geodetic references or topology.
- b. Parcel ID. The *Wisconsin Property Assessment Manual* recommends use of the Parcel Identification Numbering System developed by the WLIP under s. 16.967, Wis. Stats.

However, DOR does not have authority to require counties to use that system. DOR uses parcel ID numbers assigned by the county in which the property is located.

#### **4. Parcel Administration**

- a. Tax data. With the exception of manufacturing and telecommunications company assessments for property tax purposes, DOR does not maintain parcel level databases. DOR uses the parcel ID assigned by the county in which the property is located for manufacturing and telecommunications company property.
- b. Parcel ID. The *Wisconsin Property Assessment Manual* recommends use of the WLIR's Parcel Identification Numbering System but does not have authority to require use of that system.

#### **5. Public Access**

- a. Use of Technology to Facilitate Efficient Access. DOR distributes a number of databases and statistical reports via its website at [www.dor.state.wi.us](http://www.dor.state.wi.us).
- b. Open Access to Data in Existing Format. DOR, like other state agencies, is guided by Wisconsin's Open Records regulations and other external and internal policies. DOR is also governed by strict confidentiality laws regarding taxpayer information.
- c. System Security. DOR uses sophisticated database administration technologies, including firewalls and encryption, to maintain the confidentiality of its databases. DOR's *1997-98 Information Technology Strategic Plan* describes several other initiatives related to general system security.
- d. Right to Privacy. DOR adheres to Wisconsin's Open Records Law while complying with the statutes treating confidentiality of tax records information.

#### **6. Zoning Mapping**

Shorelands; Floodplains and Floodways. DOR does not produce any original zoning data and so adherence to zoning mapping standards does not apply.

#### **7. Soils Mapping**

Soils Mapping Standards. DOR does not produce any original soils data and so adherence to soils mapping standards does not apply.

#### **8. Wetlands Mapping**

DNR Wetlands Map. DOR does not produce any original wetland data and so adherence to wetlands mapping standards does not apply.

#### **9. Institutional Arrangements and Integration**

DOR does not have institutional arrangements with other state agencies regarding land information. District offices may obtain information about a specific parcel from another agency on an as needed basis.

#### **10. Reconciled Election and Administrative Boundary System**

Local Government Compliant. DOR does not produce any original election or administrative boundary data.

### **11. Reconciled Street Address and Street Network System**

Local Government Compliant. DOR does not produce any original street address or street network data. DOR acquires these data from other sources as needed.

### **12. Land Use Mapping**

- a. Department of Revenue Use Classification System. The land classification system for property tax purposes is specified in s. 70.32, Wis. Stats. DOR does not produce original land use maps.
- b. Local Government Compliant. Does not apply to DOR.

### **13. Natural Resources**

DOR does not produce original natural resources related data.

### **14. Data Base Design**

DOR has several copies of ArcView, the GIS software standard established by DOA for state agencies. As noted above, GIS technology is not typically used in the department. DOR does not have land records projects in process and therefore cannot comment regarding the timeline, metadata, metadata quality, and design evaluation.

### **15. Infrastructure and Facility Management**

DOR assesses telecommunications companies for property tax purposes. Based on property reports filed by telecommunications companies, DOR allocates property value to taxation districts.

## **F. INTEGRATION AND COOPERATION**

DOR will continue to pursue land information integration and coordination by participating in the following activities:

- a. Wisconsin Land Information Board. DOR is a statutory member of the WLIB, currently represented by Thomas Ourada.
- b. Wisconsin Land Council. DOR is a statutory member of the WLC, currently represented by Thomas Ourada. DOR staff serve on the statutory working groups under the Council
- c. Other Modernization and Integration Activities. DOR participates in other land information modernization and integration activities, such as the ArcView Users Group sponsored by DOA.

## **G. TECHNICAL STANDARDS NOT DIRECTLY ASSOCIATED WITH FOUNDATIONAL ELEMENTS**

DOR supports the development and implementation of technical standards that promote land information modernization and integration.

- a. Transfer of Public Records to Optical Imaging, Ch. ADM 12, Wis. Adm. Code. DOR's *1997-98 Information Technology Strategic Plan* describes DOR's real estate transfer return scanning project.
- b. DOA Information Technology Infrastructure Standards. DOR's *1997-98 Information Technology Strategic Plan* describes several projects related to information technology infrastructure standards. These projects, however, are not directly related to land information modernization and integration activities.

#### **H. ADMINISTRATIVE STANDARDS NOT ASSOCIATED WITH FOUNDATIONAL ELEMENTS**

DOR agrees to all but two of the administrative standards associated with its *1998 Land Information Modernization and Integration Plan*.

Due to the statutory confidentiality requirements, DOR cannot agree to the following statement:

*2. The agency agrees to permit the Wisconsin Land Information Board access to books, records and projects for inspection and audit including unannounced audits by the Board.*

In addition, DOR has concerns about the following statements:

*3. The agency agrees to provide an Annual Status Report of Plan progress requested herein and to keep the Plan up to date. The report will be administered electronically.*

By statute, DOR and all other state agencies follow the state's biennial IT strategic planning process to guide its IT plans and activities, and DOR's IT goals, objectives, and activities are unlikely to change significantly on an annual basis.