

Government Consolidation: Opportunities and Concerns in Assessment Administration



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Chairman, Legislative and Policy Committee

County Assessment Officers Association of Illinois



What is the CAOA?

- The *County Assessment Officers Association of Illinois* is made up of the Chief County Assessment Officer of each of Illinois' 102 counties
- The Chief County Assessment Officer is the Supervisor of Assessments or the County Assessor in each county (35 ILCS 200/1-15)

The CAOA Membership Includes:

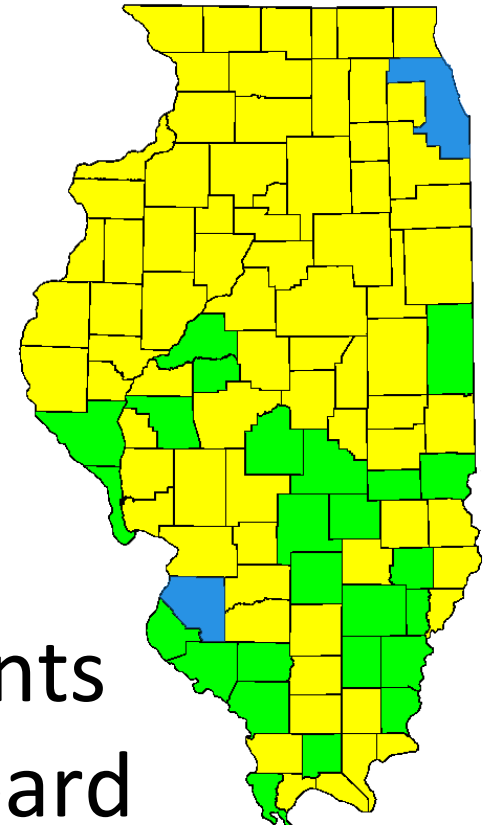
□ 26 Elected CCAOs

- Cook and St. Clair Counties elect a County Assessor
- 24 other Counties elect a Supervisor of Assessments

□ 76 Appointed CCAOs

- All Supervisors of Assessments

□ All Supervisors of Assessments also serve as Clerk of the Board of Review (35 ILCS 200/3-30)

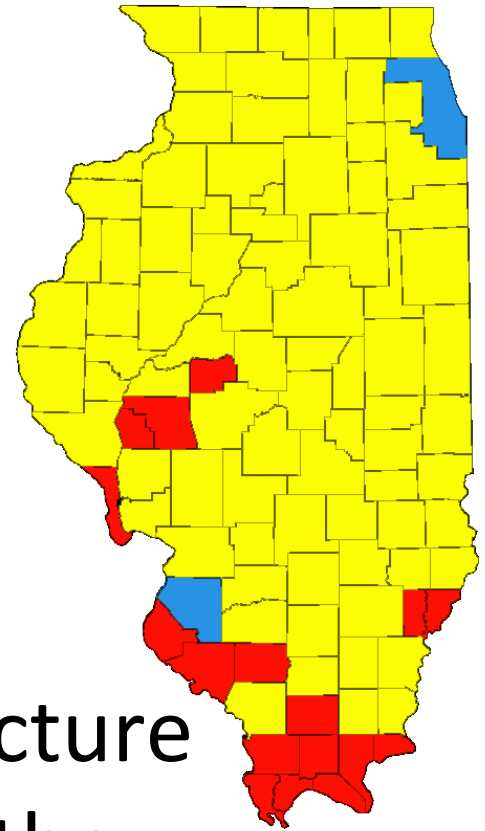


Our Membership Serves in:

- 19 Counties that have a structure where property is valued at the County level

- Cook and St. Clair Counties have a County Assessor
- 17 other Counties are commission counties with no Townships

- 83 Counties that have a structure where property is valued at the Township level





Relationship between Elections and County Government Type

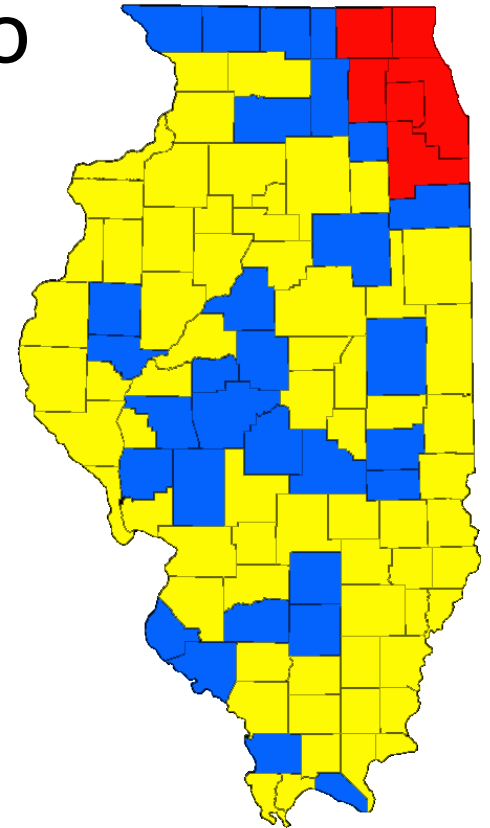
- ❑ Of the 24 elected Supervisors of Assessments, nine are in Commission Counties and 15 are in Township Counties
- ❑ Of the 17 Supervisors of Assessments in Commission Counties, nine are elected and eight are appointed
- ❑ Both County Assessors are elected

Our Membership Serves in:

- 36 Counties that are subject to the Property Tax Extension Limitation Law (PTELL) as well as limiting rates

- Cook and five suburban counties were made subject by legislation
- 30 other Counties adopted PTELL by referendum

- 66 Counties subject only to limiting rates



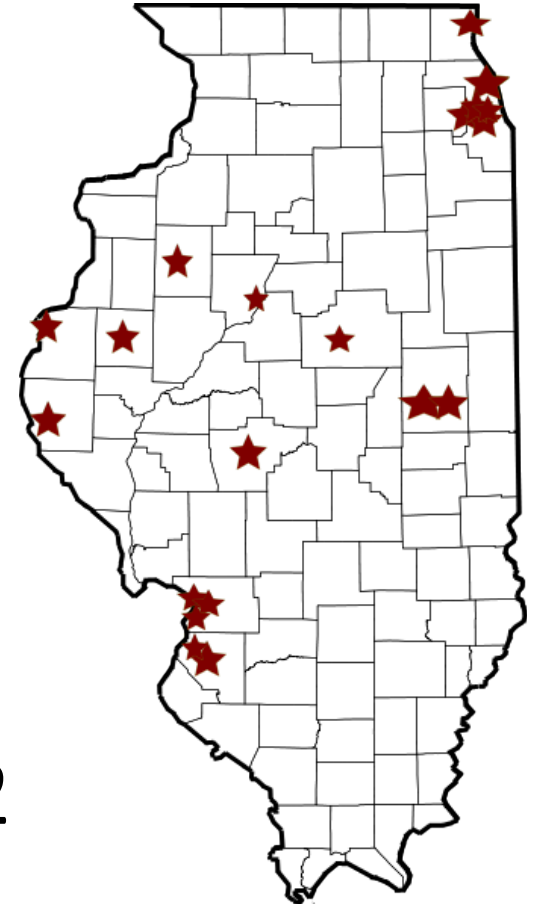


Task Force Proposals

- Lt. Governor Sanguinetti's *Local Government Consolidation and Unfunded Mandates Task Force* report of October 19, 2015
- Five proposals related to property tax assessment administration
- County Assessment Officers Association sees opportunities as well as concerns

Task Force Proposal #1

- *Allow all townships in state to consolidate with coterminous municipalities*
- Currently permitted only in Evanston and Belleville
- Potentially 17 additional coterminous townships in 12 counties





Task Force Proposal #1

- Opportunities
 - One less “layer” of government for taxpayers to navigate
- Concerns
 - Limited opportunity for tax savings
 - Jurisdiction changes when Municipal boundaries change



Task Force Proposal #2

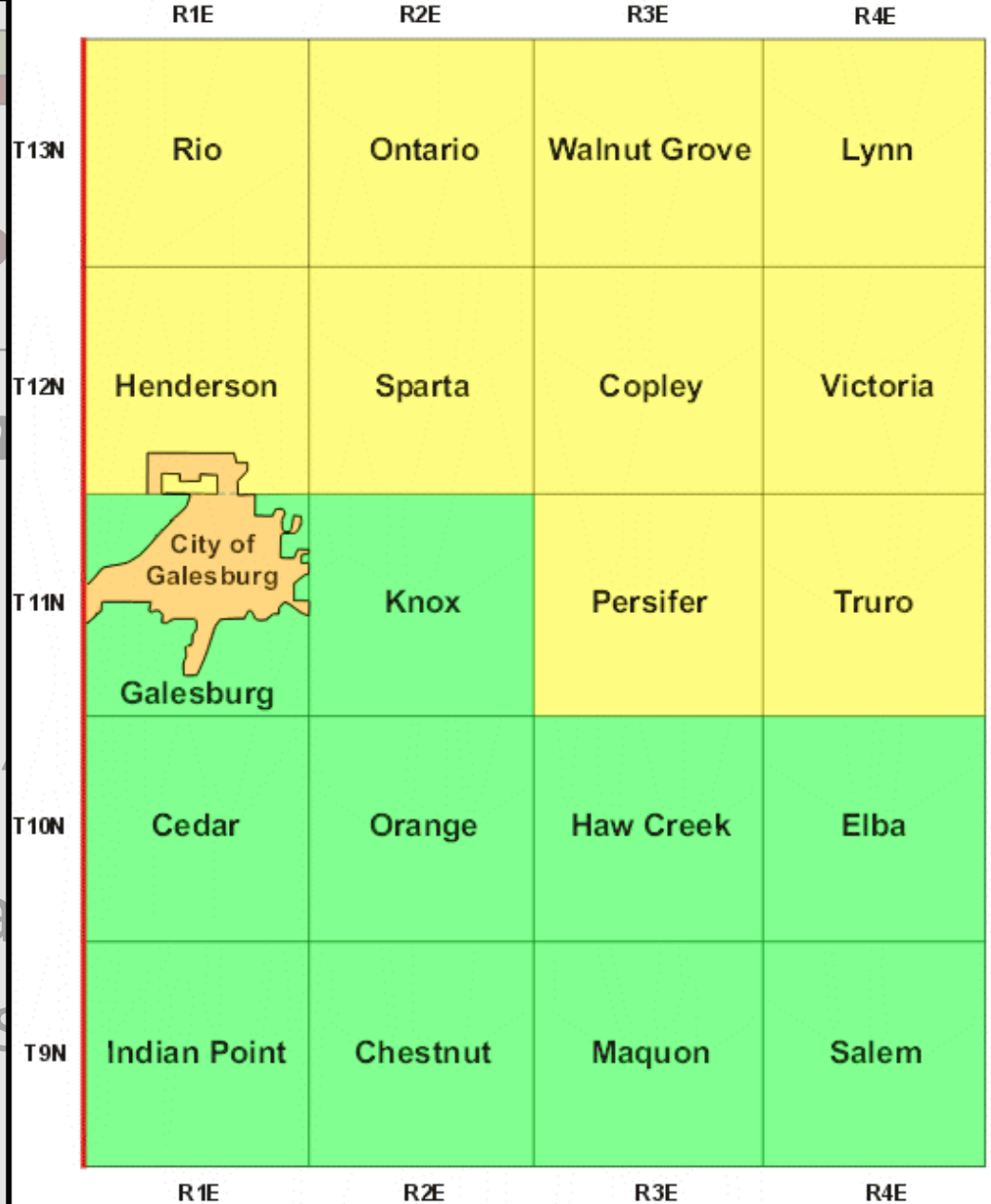
- ❑ *Remove the limitation capping of a townships size of 126 square miles.*
- ❑ Current limit is 3.5 times the size of a “congressional” township.
- ❑ There are already Multi-Township Assessment Districts over 300 square miles

Task Force P

Remove the line

Knox County Multi-Township Assessment Districts

There are area
Assessment Dis
miles





Task Force Proposal #2

- Opportunities
 - One less “layer” of government for taxpayers to navigate
 - Combine smaller Townships where there are few or no qualified candidates for Assessor



Task Force Proposal #2

- Concerns
 - Duplicates role of Multi-Township Assessment Districts

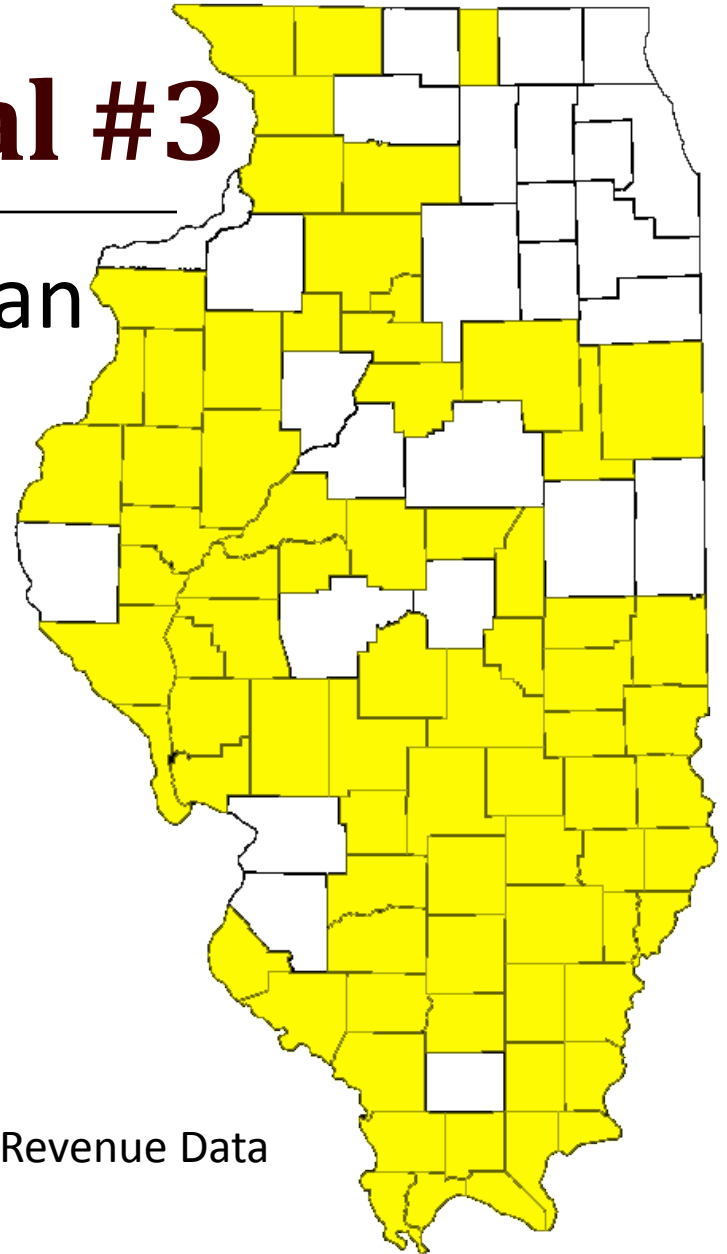


Task Force Proposal #3

- Allow counties with fewer than 15,000 parcels and \$1 billion in EAV, to dissolve all of the elected township assessors and multi-township assessment districts into one newly elected county assessor position and office by majority vote of the county board or via citizen-led referendum.**

Task Force Proposal #3

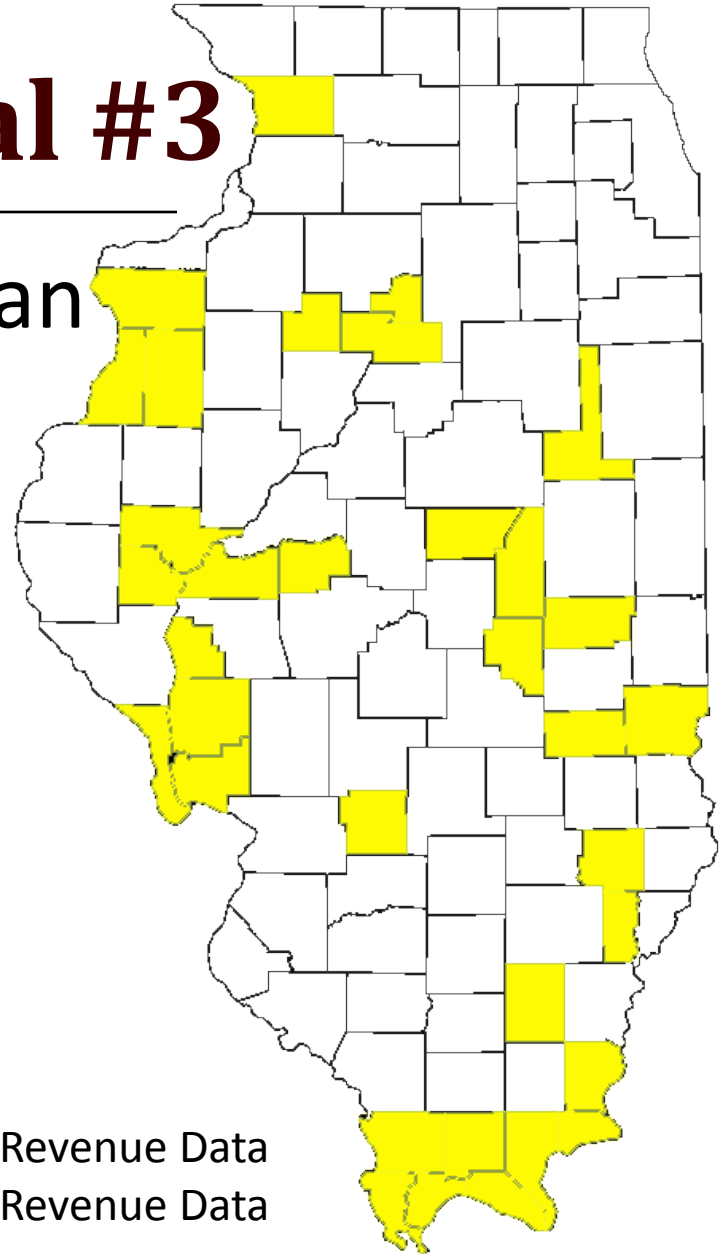
- 77 Counties with less than \$1 billion of Total EAV*



*2013 Department of Revenue Data

Task Force Proposal #3

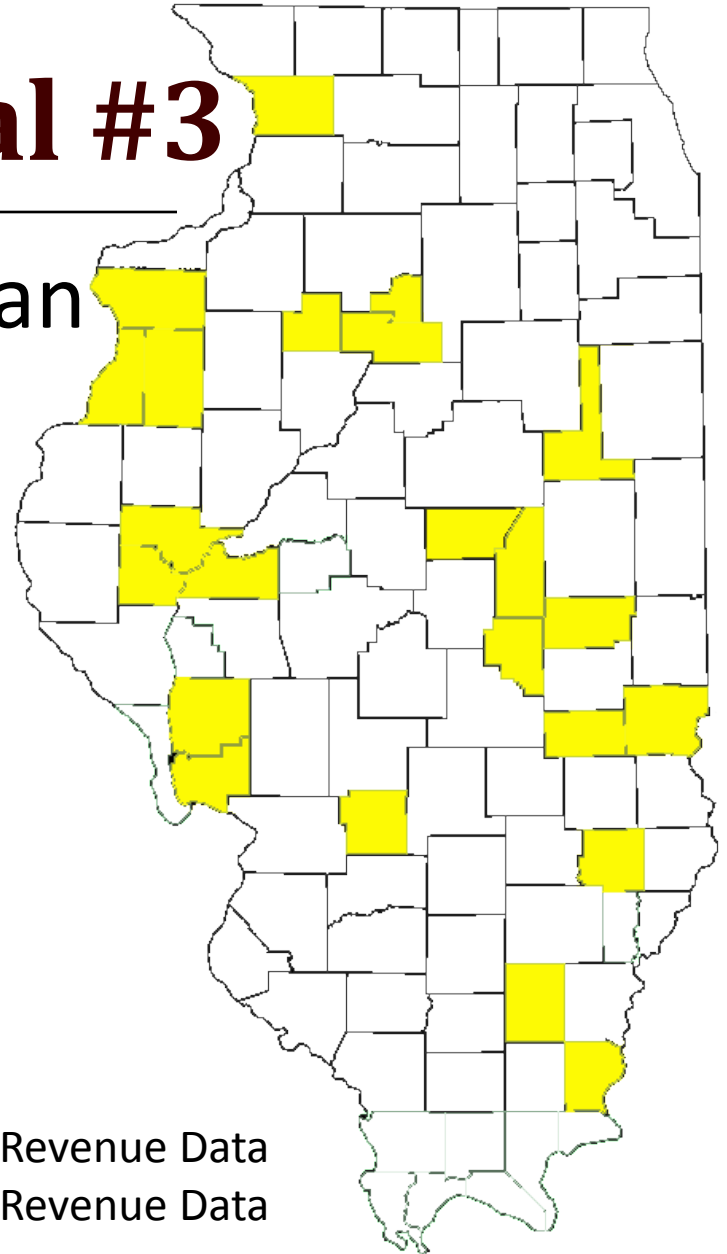
- 77 Counties with less than \$1 billion of Total EAV*
- 34 of those have fewer than 15,000 parcels**



*2013 Department of Revenue Data
**2014 Department of Revenue Data

Task Force Proposal #3

- 77 Counties with less than \$1 billion of Total EAV*
- 34 of those have fewer than 15,000 parcels**
- 23 of those are counties under Township government



*2013 Department of Revenue Data

**2014 Department of Revenue Data



Task Force Proposal #3

- Opportunities
 - One less “layer” of government for taxpayers to navigate
 - Combine smaller Townships where there are few or no qualified candidates for Assessor
 - In *theory*, can make assessments more uniform.

Task Force Proposal #3

- Concerns
 - Limited opportunity for savings
 - Additional cost at Boards of Review, *or*
 - Fewer “checks and balances”
 - In *practice*, larger jurisdictions are *not* always more uniform than smaller ones.
 - Requirement of an *elected assessor* may not be in taxpayer best interest.



Task Force Proposal #4

- Allow counties to retain their existing form of government following a successful referendum to dissolve townships into the county. Create a new elected county assessor position and office.**



Task Force Proposal #4

- Opportunities
 - Solves problem of automatically going to a 3- or 5-member commission.
 - Combine smaller Townships where there are few or no qualified candidates for Assessor
 - In *theory*, can make assessments more uniform.



Task Force Proposal #4

- Concerns
 - Limited opportunity for savings
 - Additional cost at Boards of Review, *or*
 - Fewer “checks and balances”
 - In *practice*, larger jurisdictions are *not* always more uniform than smaller ones.
 - Requirement of an *elected assessor* may not be in taxpayer best interest.



Task Force Proposal #5

- **Hold taxpayers harmless from township consolidation tax hikes.**
- Opportunities
 - Lower property tax burden is popular
- Concerns
 - May result in an unfunded county mandate



CAOA Recommendations

- Allow for diversity of structure to address the problems of your local jurisdiction, and resist one-size-fits all solutions
- True tax savings comes from eliminating duplicative services or eliminating unfunded mandates

Questions?



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