Government Consolidation: Opportunities and Concerns in Assessment Administration

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By Mark D. Armstrong, CIAO
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 CCAOEs**
  - Cook and St. Clair Counties elect a County Assessor
  - 24 other Counties elect a Supervisor of Assessments

- **76 Appointed CCAOEs**
  - 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

- 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 Proposal #2

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- Current limit is 3.5 times the size of a "congressional" township.
- There are already Multi-Township Assessment Districts over 300 square miles.

Knox County Multi-Township Assessment Districts
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

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- 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.
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?

For a copy of this presentation, e-mail Mark Armstrong at ArmstrongMark@co.kane.il.us