

A GUIDE FOR TOWNSHIP BOARDS OF TRUSTEES HAVING AN ASSESSOR POSITION TO FILL

This guide has been compiled by the Township Officials of Illinois as a result of the unprecedented number of vacancies occurring in the office of Assessor throughout the State of Illinois. Township Boards of Trustees and multi-township Assessing Districts should consider the following as a guide to assist each district in employing an individual to fulfill the assessing function for the governmental entity.

It is hoped the Supervisors and Trustees will utilize this material to locate, negotiate with, and retain the most qualified individual to carry out this most important function.

The information contained herein should not be considered legal advice. It is advisory in nature. Questions should be directed to your township attorney.

TOI

INTRODUCTION

OPTIONS

As the township Board of Trustees, you do have some options when filling a vacant township assessor's office.

Option 1: If a resident of the township has fulfilled the educational requirements, he or she can be appointed as the township assessor. However, remember that in order for an individual to be appointed, he or she must be a registered voter in the township and must have been a resident of the township for one year.

Option 2: If a resident of the township expresses interest in becoming qualified for the office of township assessor, then the board of trustees has the option of hiring the individual as an employee of the assessor's office. This would allow the township the opportunity to pay for the education necessary for that individual to become qualified.

Option 3: If no one in the township is qualified or interested in becoming qualified, the township board can hire a qualified non-resident as an independent contractor. The township can also contract with a part-time assessor from a neighboring township via an intergovernmental agreement. Compensation cannot exceed salary set by board prior to election for assessor.

Option 4: If no one can be found to fill the position, the county supervisor of assessments can perform the required work and bill the township for reasonable costs incurred. TOI recommends that this be your last option, because the "reasonable costs incurred" may exceed the assessor's salary and would have to be paid by the township.

REQUIREMENTS FOR APPOINTED ASSESSOR AND INDEPENDENT CONTRACTOR

Educational Requirements: (35 ILCS 200/2-45)

Jurisdictions with lower EAVs – less than \$25 million in non-farm EAV and less than \$1 million in commercial and industrial EAV.

The candidate, appointee, or contractor must complete an introductory assessment course approved by the Department of Revenue or meet one of the requirements for jurisdictions with higher EAVs.

Jurisdictions with higher EAVs - \$25 million or more in non-farm EAV or \$1 million or more in commercial and industrial EAV.

The candidate, appointee, or contractor must have a CIAO certificate and minimum additional course work, if applicable. Other professional designations qualify, including:

International Association of Assessing Officers

- Residential Evaluation Specialist (RES)
- Certified Assessment Evaluator (CAE)

Appraisal Institute

- Residential Member (RM)
- Member Appraisal Institute (MAI)
- Senior Real Property Appraiser (SRPA)
- Senior Real Estate Analyst (SREA)
- Senior Residential Analyst (SRA)

National Association of Independent Fee Appraisers

- Member (IFA)
- Senior Member (IFAS)
- Appraiser – Counselor (IFAC)

American Society of Appraisers

- Member (ASA)

For information regarding courses, contact:

Illinois Property Assessment Institute
707 N. East St.
Bloomington, IL 61701
309-828-5131 Fax: 309-828-4954

Illinois Department of Revenue
101 W. Jefferson St., P.O. Box 19033
Springfield, IL 62794-9033
217-785-7311 Fax: 217-782-9932

Beginning December 1, 2000, in a township or multi-township assessment district with more than \$10,000,000 and less than \$25,000,000 of non-farm equalized assessed value and less than \$1,000,000 in commercial and industrial equalized assessed value, no person who has previously been elected as township or multi-township assessor in any such township or multi-township assessment district is eligible to file nomination papers or participate as a candidate in any caucus or primary or general election for the office of township or multi-township assessor, unless he or she possesses at least one of the qualifications listed.* The candidate cannot file nominating papers or participate as a candidate unless a copy of the certificate of his or her qualifications is filed with the township clerk, board of election commissioners, or other appropriate authority as required by the Election Code.

*in paragraphs (1) through (5) of subsection (c) of 35ILCS 200/2-45.

Filing Requirements: (35 ILCS 200/2-45)

An individual cannot be appointed to fill a vacancy until he or she has filed a copy of the certificate of his or her qualifications with the township clerk or appropriate election authority.

Cost Requirements: (35 ILCS 200/2-60)

Regardless of whether the township appoints or contracts with a qualified individual, the cost cannot exceed that of the assessor's salary as it was determined by the township board of trustees. The maximum salary set does not include possible expenses that the township may choose to cover.

Political Party Requirements: (35 ILCS 200/2-60)

An individual appointed to fill an assessor vacancy must be a member of the same political party as the previous officeholder, if the previous officeholder was a member of an established political party. Political party affiliation must be followed even if no one ran for the office in the last election.

CONTRACTS

In the event your township hires an individual to perform the assessing function by a contract, some of the items the Board should consider including in the contract items are as follows:

(Please be aware these items do not have to be included, but you may want to consider each in terms of negotiating the most advantageous terms for your township.)

1. Automobile expense – mileage, fuel.
2. Office expenses – office allowance, postage, copying.
3. Term of the Contract – end of term; three months per year; year to year.
4. Liquidated damages if work is unsatisfactory or untimely. (Will there be a penalty if work is not submitted on time?)
5. Education – courses to qualify, courses to refresh. (Do you want to include a clause if board is satisfied with work that they will pay for continuing education?)
6. Duties expected to perform. Spell out exactly what the contractor is to do.
7. Hours of employment – accessibility, office hours.
8. 30-day clause for termination.
9. Proof of liability insurance.
10. Compensation – how much and when. (Do you want to pay part at beginning, part at end of contract?) (monthly, quarterly, etc.?)

Please be sure and contact your township attorney so a contract can be drawn up to include everything the township and the independent contractor agree upon. It is better to be safe than sorry, so have your attorney review/prepare any contract before it is signed.