



Assessing the Facts

By Deb Lane

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Preparing, Discussing & Approving the Budget

THIS MONTH I will be highlighting on the budget: who is responsible for what, timing, what are allowable expenses and correct procedures.

So, what's your plan for the year? What projects will you working on besides the new or demolished structures, Senior Exemptions, Mobile Home Reports, splits/combo's and Board of Review Complaints? Is it the Quad year (all properties are viewed every 4 years) or reassess land, subdivisions, farm buildings, a Township (if you are a Multi) can be a few areas that could be a project for a given year?

EXAMPLE: All farm buildings in my 3 Townships were reassessed one year. Making a plan, budgeting and accomplishing this task, took time and money.

Making copies of old farm cards, mapping out an area, hiring a field worker or office help, taking new photos, making a field drawing, asking the owner questions, recording mileage, downloading photos to computer and linking to parcel, drawing buildings in computer program and linking, assessed the structures using building cost tables and printing a hard copy of each parcel, is plan for almost all projects.

The budget was very important to me to accomplish this task. I needed: a copy of old parcel cards, helpers, postage to send a note to the owner on what I was going to do or publish a notice in the paper, camera (camera card and batteries), tape measurers (35', 100' and rolling), folders, paper and pencils, mileage, computer and printer, paper and ink. *I hope I did not wipe OUT your budget with this project!* It could happen, so you need to plan ahead to do your required Statutory Duty as the Assessor.

The Assessor is required to prepare a Budget request 60 days prior to the beginning of each fiscal year per State Statue (35 ILCS 200/2-30) or TOI Laws & Duties Handbook – page 28.

At a board meeting, plan and discuss what the Assessor needs are for the year, instead of guessing or making a budget without their input.

The board prepares a *Tentative Budget* at least 30 days prior to a public hearing and is given to the Town-

ship Clerk.

The Clerk makes the tentative budget and appropriation ordinance *available for public inspection* for at least 30 days before final action on the ordinance.

Public hearing held on or before the last day of the first quarter of the fiscal year before the board.

Notice of the hearing must be given by publication in a newspaper at least 30 days before the time of the hearing. If there is no newspaper published in the Multi Township assessing district, it can be posted in 5 of the most public places in each township comprising the multi township assessment district.

A hearing is open for public comment and closed. During the regular meeting the budget is approved and filed with the County.

The multi township or township board of trustees shall determine the amount required and permitted by law to finance the operations of the office of the multi township or township assessor. Board of trustees shall certify that amount in a levy to the county clerk. The county clerk shall extend the tax levies, against all taxable property within the jurisdiction.

Allowable expense by law

Deputies and employees (35 ILCS 200/2-65) or TOI Laws & Duties Handbook – pages 27 and 28.

In all Counties under township organization where the township or multi township assessor is unable alone to perform all duties of the office, he or she may appoint one or more suitable persons a deputy to assist in making the assessment and may appoint other employees required for operation of the office. If there are 5 or more employees, shall adopt rules concerning all benefits available to employees. Such employees may be employed on an annual, monthly, or daily basis. The town board has no power to approve or disapprove the township assessor's personnel.

Salary (35ILCS 200/2-70) or TOI Laws & Duties Handbook – page 23.

Each multi township board of trustees shall set the salary of its multi township assessor at least 150 days before his or her election. Each township board of

trustees shall set the salary of its township assessor at the same time it sets the compensation of its township supervisor.

By the time you read this article it will be election time. For the multi township board: the assessor, employees and multi township board salaries (board members are paid no more than \$25 per diem) are all on a multi township budget.

Expenses and office needs (35 ILCS 200/2-80) or TOI Laws & Duties Handbook – page 28.

Township and multi township assessor shall receive travel and transportation expenses in the amount determined by the board of town trustees, and shall be reimbursed for their reasonable travel, meal, lodging, and registration expenses incurred in attendance at a school of instruction prescribed by the Department. The board of town trustees shall provide the office and storage space, equipment, office supplies, deputies and clerical and stenographic personnel and other items as are necessary for the efficient operation of the office.

One of the classes that the IPAI offers for Assessors is Office Management. This class can be taken as an elective for your CIAO designation or as continuing education. Either way, the class is a base foundation class.



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