



# Assessing the Facts

By Deb Lane

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## Township Assessor vs. Multi-Township Assessor

*What's the difference?* Really none, besides assessing a larger territory, two or more contiguous townships in any one county.

*What does that mean—larger territory?* State statute mandates that any township with less than 1000 inhabitants be part of a multi-township assessing district, page 20 in the TOI Laws & Duties Handbook.

To me, the main difference between Township & Multi Township Assessor is their Board. A *Township Board* consists of a Supervisor, Clerk and four Trustees. A *Multi-Township Board* consists of a Supervisor and Clerk from each Township making up the Multi-Township.

Following the election, sworn into your elected position, a meeting of the Multi-Township Board of trustees shall organize and select one of its number as chairman, another as clerk and another as treasurer per State Statute (35 ILCS 200/2-20).

*Powers and duties of a multi-township board of trustees or township board of trustees* concerning property tax assessment administration shall be limited to the following (35 ILCS 200/2-20):

1. Levying taxes is necessary to provide the funds required by the budget adopted for the township or multi-township assessor and certifying the levy to the county clerk.
2. Determining and approving the budget of the assessor.
3. Determining a salary for the assessor.
4. Setting the compensation of any assessor or temporarily appointed because the assessor is physically incapacitated, according to Section 60-5 of the Township code.

*The board will have no power to:* Approve or disapprove personnel of the multi-township or township assessor.

The treasurer of the multi-township board of trustees shall have the duties and responsibilities of the township supervisor in relation to the township assessor in the maintenance and disbursement of funds of the multi-township assessor.

### What is needed to be the Assessor?

Following the Department of Revenue guidelines, you need to successfully complete an introductory course in assessment practices or possess at least one of the approved six qualifications, as listed on page 25-26 in the Laws & Duties Handbook.

A copy of the Certification eligibility is required to be elected, appointed, or contracted for Assessor position, which is obtained from the Department of Revenue. This Certification is filed with the township clerk, board of election commissioners, or other appropriate authority as required by the Election Code, found on page 26 of Laws & Duties. If you do NOT have this filed, you are NOT eligible to be elected, appointed, or contracted as the Assessor.

### I have been elected, now what?

Assessors shall enter upon their duties on January 1, following their election and perform the duties of the office for four years, Laws & Duties Handbook page 25.

In the meantime, if possible, you could be training or working with the current Assessor until the end of the current year and have a smooth transition. If not, you would take office Jan. 1, 2022.

Prior to January 1, plan to attend the annual meeting conducted by your Chief County Assessing Officer, on how to conduct your duties.

With your assessor training, dig in and get started. Don't get overwhelmed your first couple of years. Talk to fellow assessors if you have questions. Education is priceless and get involved with Township Officials of Illinois.



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