

ACIR Testimony – April 2, 2014
Assessment Certification

I would like to speak to you today concerning proposed legislation concerning the certification of assessors and county directors of tax equalization. As the director of tax equalization for a medium sized county, I feel I have a reasonable perspective on the positives and negatives of the impact of this legislation. Here are some key points I feel need to be considered:

1. If the property tax process starts with the assessment of the property, then we need to make sure that we are putting qualified assessors into the field. Recently, I conducted a 24 hr school for class II assessors. Although I feel that the training that I provided was of a high quality, I do not feel that the amount of training was sufficient. If the assessment official is only going to be responsible for the assessment of a dozen or so properties, they could get by with a minimum amount of training for a month or two during the year. Unfortunately, in many cases that is not what is happening. Of the 2 large cities, 4 small cities and 32 organized townships in my county (approximately 3,000 residential/commercial and 6,000 Ag parcels), 15 townships are currently assessed by 11 people. The remainder of the county is assessed by 3, one who assesses as a second job to supplement current fulltime employment and the other two who are retired individuals who are in the twilight of the employment years for a total of 14. I also feel the level of quality assessment within my county ranges from very good to barely breathing. I would also like to point out that the 5 years I have been the county director of tax equalization, I have had 5 assessors retire, 2 of who were replaced by a new individual and the other 3 assessment areas taken over by current assessors and one assessor who cut back from 3 townships to one (again the remaining assessment areas were taken over by current assessors).
2. I would agree that the proposed training topics and hours of instruction time will produce a more competent assessor; but I think a little more training should be required of the county director of tax equalization. Since this position carries a greater management and public relations presence than an assessor, it would be good if at least 20 hours of training would be required in these areas as well.
3. The implementation of this legislation will contract the number of assessment officials within the state, but it will also cause an increase in the financial burden on the county. In preliminary discussion with my county commission, my office would need to grow by two more full-time employees in order to take over all of the assessment duties of the county. Even if the current amount paid to assessors by the cities and townships was now paid to the county for the services rendered, this would only cover 20 to 25% of the salary and benefits for the new personnel. A smaller number of assessment officials should translate into a better, more consistent assessment process and make the equalization of those properties easier. Again one of the major goals of the proposed legislation.

In conclusion, this type of legislation may be viewed by some to be a removal of local control from the assessment process, but I believe it will not only make for a fairer process that has greater impartiality but also an enhancement to the local assessment process because of a smaller amount of subjectivity between property assessments.