

# **Countywide Special Task Force on Assessments**

## **Final Report & Recommendations to the Macoupin County Board**

Macoupin County, Illinois

**April 1, 2006**

## Special Task Force on Assessments - Membership

<u>NAME</u>	<u>RESIDENCE</u>	<u>POSITION / REPRESENTATIVE</u>
<i>Chairman:</i>		
Kent Tarro	Gillespie	Macoupin County Public Health Department Administrator
<i>Members:</i>		
Tom Ament	Bunker Hill	City of Bunker Hill Alderman
Eric Benefiel	Brighton	Betsy Ann Fire District Volunteer Fireman
Brad Bott	Brighton	Betsy Ann Fire District Assistant Chief
Craig Bussmann	Gillespie	Public Health Department Director of Environmental Health
Mark Edwards	Girard	Former Mayor, City of Girard Girard School Board Member
Roger Goodman	Carlinville	Realtor
Marilyn Herbeck	Staunton	City of Staunton City Clerk
Dale Kasten	Carlinville	Realtor
Jim Launer	Modesto	Macoupin County Farm Bureau President
Larry McDaniel	Benld	Macoupin County Supervisor of Assessments E-911 Board Chairman
Vera Pratt	Girard	Macoupin County Board Chair of the Legislation and Tech Committee
London Simmons	Royal Lakes	Village of Royal Lakes Village President
Dave Thomas	Mt. Olive	Macoupin County Board Chairman of Finance Committee

Non-voting Ex-Officio Members:

All Members of the Macoupin County Board  
Wilma Cox, Macoupin County Treasurer  
Michele Zippay, Macoupin County Clerk and Recorder of Deeds  
All Township Assessors  
Members of the Board of Review

**Narrative:**

**The Countywide Special Task Force on Assessments was created by resolution of the Macoupin County Board adopted on September 13, 2005 in conjunction with the County's fiscal year 2005-2006 budget.**

**Task Force members were appointed by Andrew Manar, Chairman of the Macoupin County Board and were approved by the full Macoupin County Board at the October 2005 regular meeting (see attached list). Task Force members represented a geographical balance of County residents. The Task Force was also comprised members representing the multitude of units of local government, taxing bodies and business within Macoupin County. Task Force members represented groups including county government, municipal government, school boards, township government, the Farm Bureau, the ETSB Board, the Public Health Department, fire protection districts, and library districts.**

**New residential construction in Macoupin County is continuing at a very steady pace. Many of the new residential structures are not being assessed, thus that lost tax revenue burden is shifted to those properties that are being assessed at their full value.**

**As was stated in each public meeting, the purpose of the Task Force was not to repeal the Property Tax Extension Limitation Law (PTELL, commonly referred to as 'tax caps') in Macoupin County. Furthermore, the purpose of the Task Force was not to find new ways to raise property taxes. The Task Force concentrated its efforts on developing recommendations to ensure that all new construction in the**

county is being assessed. By achieving this, assessments will become more fair and equitable.

The purpose of the Task Force is spelled out in the attached resolution. Task Force members were not paid for their service. The Task Force held meetings in conjunction with the requirements of the Open Meetings Act in the following locations on the following dates: Bunker Hill November 5, 2005, Wolf Ridge Elementary / Benld January 7, 2006, Benld Civic Center / Girard February 4, 2006, Girard School Library / Staunton April 1, 2006, Staunton High School Library.

At the meeting held at the Benld Civic Center on January 7, 2006, the Task Force adopted a resolution recommending that the County Board extend the Task Force's deadline for reporting recommendations from March 1, 2006 to April 1, 2006. Resolution 2006.6 of the Macoupin County Board granted that request.

The recommendations listed in this document are proposals only. The Macoupin County Board will be the final decision making body as to which, if any, recommendations of the Task Force are implemented.

The Macoupin County Board has taken steps in the past year to set the framework for the work of the Task Force. These ongoing steps include website expansion and improvement, implementing a GIS system in the Assessor's Office and major revisions to the Planning and Subdivision Ordinance.

The recommendations listed are based on open, public discussion and debate of an important issue facing Macoupin County and its local governments. Even though a large portion of the new building is taking place in the southern line of townships (specifically Brighton, Bunker Hill, Dorchester and Staunton), the issue

**of capturing the assessment on new construction as well as ensuring accurate, fair assessments is an issue important to taxpayers and local governments in all areas of Macoupin County regardless of geographic area and regardless of the amount of residential building taking place.**

**Following the final meeting of the Task Force in Staunton on April 1, 2006, several outstanding issues specific to State statute were identified and discussed. These issues were discovered as the Task Force pursued its work. The Task Force approved a motion to ask the County Board for an extension of its duties to continue to investigate issues surrounding State statute and the original goals of the Task Force when it was created.**

**Questions regarding the recommendations of the Task Force may be posed to County Board Chairman Andrew Manar at (217) 854-3341, Task Force Chairman Kent Tarro at (217) 854-3223 or any Task Force member listed on Page 2.**

**TASK FORCE RECOMMENDATION #1:**

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ISSUE DISCUSSED: THE GIS SYSTEM / AUTOMATION IS A KEY TO FAIR ASSESSMENTS

The Macoupin County Board should continue to aggressively develop Macoupin County's GIS system to support the work of the County Assessor.

*Note: This is an ongoing goal that has been initiated and led by the Legislative & Technology Committee of the Macoupin County Board.*

**Task Force Recommendation #2:**

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ISSUE DISCUSSED: THE GIS SYSTEM / AUTOMATION IS A KEY TO FAIR ASSESSMENTS

The Macoupin County Board should incorporate into its existing plan to expand the County's website a service that would make information on property deeds available to the public.

*Note: The cost factor surrounding this recommendation could be paid for through funds generated through a subscription service.*

**Task Force Recommendation #3:**

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ISSUE DISCUSSED: THE GIS SYSTEM / AUTOMATION IS A KEY TO FAIR ASSESSMENTS

The Macoupin County Board should review applicable user based fees (as opposed to general tax revenue or property tax revenue) in comparison to area counties that could be used as a revenue source to support the costs associated with proposed GIS development.

**Task Force Recommendation #4:**

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ISSUE DISCUSSED: MAKE AVAILABLE INFORMATION TO THE TAXPAYING PUBLIC

The Macoupin County Board should make available in the Assessor's Office, the Treasurer's Office and on the County's website information on assessments and tax bills including, but not limited to: the name and contact information of the local township assessor, an explanation of the assessment process, a brief and easy to understand description of commonly found items on a tax bill, and current tax rates for all taxing districts within the County.

*Note: One significant theme of the Task Force hearings was that information regarding assessments should be shared with the taxpaying public recognizing that the assessment*

*process is extremely complicated and requires an incredible amount of expertise and communication.*

**Task Force Recommendation #5:**

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ISSUE DISCUSSED: MAKE AVAILABLE INFORMATION TO THE TAXPAYING PUBLIC

The Macoupin County Board should prominently make available in or on each property tax statement the County's website address that provides tax bill information after the website has been established by the County Board.

**Task Force Recommendation #6:**

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ISSUE DISCUSSED: MAKE AVAILABLE INFORMATION TO THE TAXPAYING PUBLIC

The Macoupin County Board should make available to the public the Revised Planning and Subdivision Ordinance on the County's website.

**Task Force Recommendation #7:**

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ISSUE DISCUSSED: THE NEED TO FIND THE NEW CONSTRUCTION THAT HAS NOT BEEN ASSESSED

The Macoupin County Board Should hire one individual in 2006-2007 in the Macoupin County Assessors Office as a 'Field Crew' to assess property that has not been assessed by accounting for past years' discrepancies between past building permits issued vs. assessments completed by the Township Assessor and on record in the County Assessors Office. The Field Crew should use all information available to find homes that have been built but are not assessed including but not limited to: building permits, sewer permits and other records available.

*Note: this recommendation will undoubtedly have cost considerations. Its intention is to facilitate in the 'catch-up' process that needs to take place for homes that have been built in the County but have never been assessed over a number of years in townships without assessors. The personnel and related costs of assessing new construction will, after one property tax cycle, most likely pay for itself and generate additional revenues for the County and local taxing bodies. The County Board should also consider recouping costs from Townships that are not assessing property. One individual, though, will not be able to take on this task sufficiently so that it is done in a timely manner.*

**Task Force Recommendation #8:**

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ISSUE DISCUSSED: THE NEED TO FIND THE NEW CONSTRUCTION THAT HAS NOT BEEN ASSESSED

In 2007-2008, the Macoupin County Board should implement a second phase of adding personnel to a ‘Field Crew’ to continue to assess property to ensure each non-assessed home is paying its fair share of property taxes by eliminating properties that are not being assessed. This second phase to a ‘Field Crew’, after the ‘catch up’ phase has been completed, should also begin working to assess property for Townships that have no Township Assessor.

**Task Force Recommendation #9:**

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ISSUE DISCUSSED: IMPROVE BUILDING PERMITS

The Macoupin County Board’s Subdivision and Planning Committee should research and adopt a County ordinance that will expand the building permitting process to significant non-residential structures. The Committee should consider a graduated fee scale based on the square footage of a structure and review penalties for non-compliance. For residential structure, the Committee should also review the building permit fee and consider a graduated fee scale based on the size of the home being built.

*Note: This issue could be referred to the Subdivision and Planning Committee for further discussion and research prior to adoption. Currently a flat fee is charged for a building permit.*

**Task Force Recommendation #10:**

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ISSUE DISCUSSED: IMPROVE BUILDING PERMITS

The Macoupin County Board’s Subdivision and Planning Committee should research if the current Building Permit application can be developed to be more specific in nature to include more detailed information to retain on file in the County Assessor’s Office.

**Task Force Recommendation #11:**

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ISSUE DISCUSSED: IMPROVE BUILDING PERMITS

*Municipalities that do not have a permitting system:*

The Macoupin County Board should give every municipal government (cities and villages) that does not currently have a permitting system for residential structures the

opportunity to enter into an intergovernmental agreement with Macoupin County allowing the County to issue and approve building permits for that particular municipal government.

*Note: The governing provisions provided by Macoupin County's Planning and Subdivision Ordinance do not have jurisdiction over incorporated areas of the County. This exclusion covers a small geographic area with significant population. Recommendation #11 would not be mandated by the County, but rather an option for municipalities.*

*Municipalities that do have a permitting system:*

The Macoupin County Board should seek an agreement with the municipal governments (cities and villages) within the County that currently have a building permitting system or zoning to share that information with the County so that Township Assessors can be notified of new construction

*Note: The intention of Recommendation #11 are to ensure that all political jurisdictions are covered and all local governments that have a system that accounts for new construction and that accounting is communicated to Township Assessors.*

### **Task Force Recommendation #12:**

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ISSUE DISCUSSED: IMPROVE BUILDING PERMITS

The Macoupin County Board's Subdivision and Planning Committee should communicate on a yearly basis to all lending institutions in the County that Macoupin County Ordinance requires a building permit for all structures with applicable penalties for non-compliance. The Board should also communicate requirements provided by County Ordinance for the subdivision of land.

In addition, a similar type of notice could be communicated on actual tax bill statements or in the tax bill envelope.

*Note: Although it is not know for certain, the lending institutions located within the County most likely account for only a small percentage of financing new construction activities.*

### **Task Force Recommendation #13:**

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ISSUE DISCUSSED: IMPROVE BUILDING PERMITS

The County Assessor's Office should communicate to Township Assessors all building permits issued in the County within their local jurisdiction (including municipal permits per Recommendation #11) to the Township Assessors on a monthly basis. The County Board should also explore the opportunity to post building permits on the County's expanded website.

**Task Force Recommendation #14:**

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ISSUE DISCUSSED: THE NEED FOR AN OFFICE OF MAPS AND PLATS

With improvements being made to the Assessors Office, the Macoupin County Board should begin to develop long term plans to establish the Macoupin County Office of Maps and Plats.

**Task Force Recommendation #15:**

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ISSUE DISCUSSED: THE NEED FOR FOLLOW UP

The Legislation and Technology Committee of the Macoupin County Board should meet annually after the adoption of the Final Report of the Assessment Task Force to review progress made toward meeting the Task Force's recommendations.