

Nunda Township Assessor's Monthly Meeting Report

Mission Statement

The Nunda Township Assessor's office mission is to administer the township assessment program in a manner that will result in public confidence, we will be diligent in our responsibilities, we will strive to deliver the highest degree of accuracy, productivity as well as fairness, all while continuing to be good financial stewards with the resources the taxpayers have entrusted us with, and always remembering it is the taxpayers we are here to serve.

Meeting Date

December 14, 2017

Meeting Time

7:00 P.M.

Location

Nunda Township Town Hall

Prepared By

Mark S. Dzemske

Nunda Township Assessor



Mark S. Dzemske C.I.A.O. - M

NUNDA TOWNSHIP ASSESSOR

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December 14, 2017

Lee Jennings
Joni Smith
Justin Franzke
Robert Parrish
Tim Parrish
Karen Tynis

Re: Assessment Office Activity Report

During the month of November the assessment team spent much of the time completing activities that were set aside during the appeal period, as well as getting a jump on projects for the 2018 assessment year. The weather has certainly been cooperating which has allowed the data collection team to spend a great deal of time in the field closing out as many projects as possible. (Open permits, updates, as well as updating photos)

As winter will be setting in soon the team will spend more time in the office and we will be completing some cross training, in addition the team will be moving on to another a large project in the office which will lay the foundation for the 2019 General Assessment Year, this will take the team thru most of the winter to complete.

Activities processed by office support staff reveal the following; Year / Year sales activity to date in the township is up 4% from 2016 and 8% from 2015. The building permits Year / Year received in the office are up 6% from 2016 and 10% from 2015. The office generated updates Year / Year are up 6% from 2016 and down 15% from 2015.

Activities completed by the data collection team reveal the following; Year / Year permit inspections down 23% from 2016 and 24% from 2015. Field inspections for office generated updates show a 40% increase from 2016 and 39% increase from 2015. In addition the data collection team of Mary and Kelli has updated 228 photos to the website.

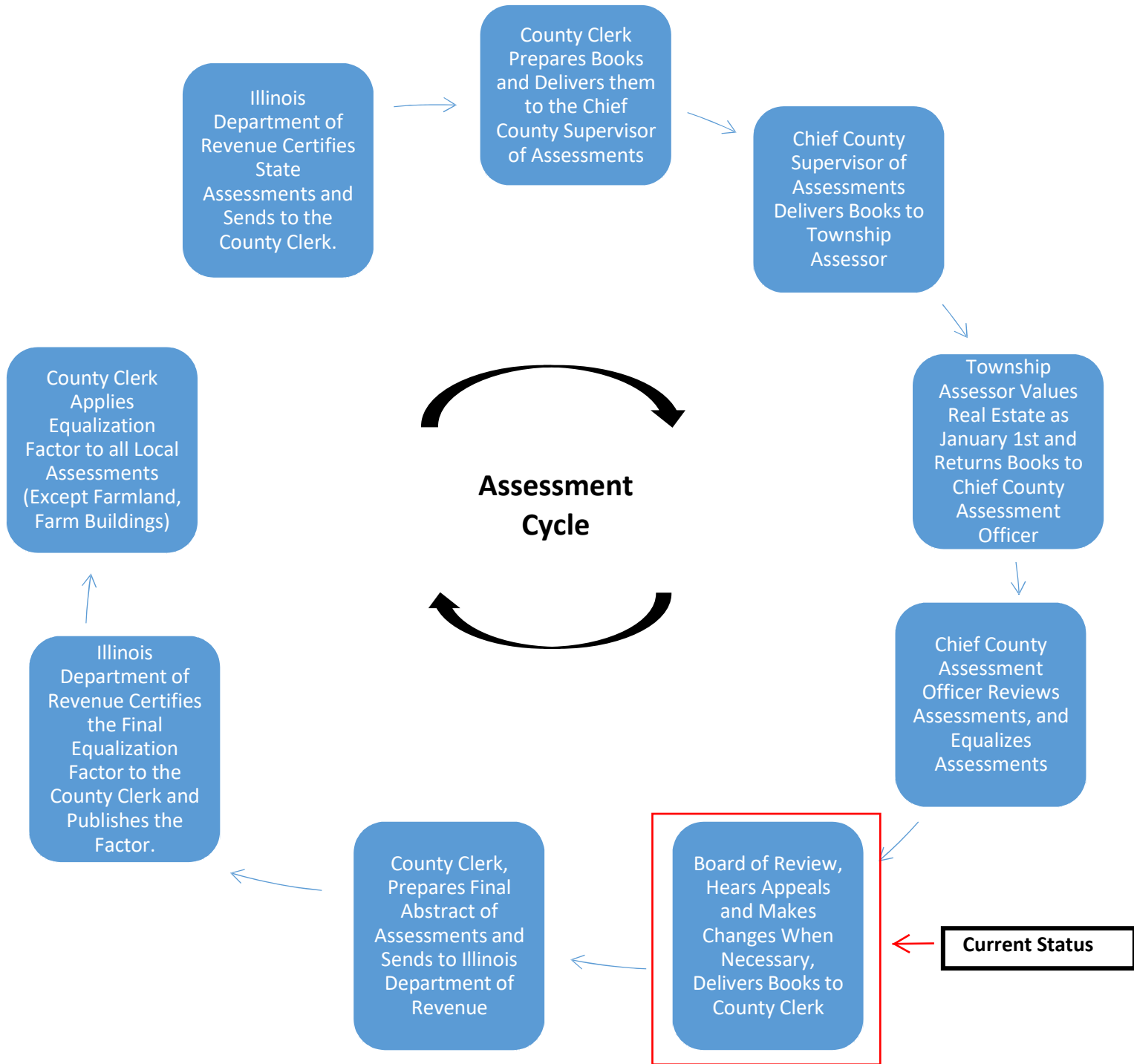
In addition to the activities listed above the deputy assessment team of Karen and Kristin have been busy closing out final appeals, updating of the CAMA system, and closing out the final 2018 assessment tasks.

In an on-going effort of reviewing the office procedures and any opportunity of cost savings, I have eliminated a part time position in the office. Judy from our office support staff is no longer with us, however depending on a few variables this position may become a seasonal one and will be evaluated in the spring, That being said, Lisa is doing a great job processing the volumes of documents, and handling phone calls and walk-in activity.

Please remember I am available for any questions or concerns.

Respectively submitted,

Mark S. Dzemske
Nunda Township Assessor
CIAO -M



Attention Senior Citizens

Please note effective 2018 the Senior Freeze Amount has been adjusted to \$65,000 from \$55,000.

If you are 65 any time in the 2018 calendar year and your total gross household income for 2017 is \$65,000 or less, you will now qualify for the Senior Freeze.

Please remember you must occupy the home for two consecutive January 1st, before the freeze is put in place. (For example if you purchased the home July 2017 you would not be eligible for the Senior Freeze until January 2019)

Please contact our office at 815-459-6140 if you have any questions or would like help completing the application.

The form for 2018 will be available after April 1st 2018 and must be filed with the McHenry County Supervisor of Assessments Office in Woodstock by July 1st 2018. (You will need to provide a copy of pages 1 and 2 of your 2017 Income Tax Return.)

Nunda Township Taxpayers

In the month of November meeting packet I touched on the importance of the Levy process, I would like to take a minute and revisit this topic.

The first thing I would like to remind everyone is that your Nunda Township Assessment Office does not prepare a Levy, the assessment office prepares a budget that is funded thru the Nunda Township Town Fund Levy.

Part of the assessment process requires the understanding of government forces on property assessments, and one such government force is the taxation of property. We all need to be aware this can and has had an impact on property values in Nunda Township, McHenry County and the State of Illinois.

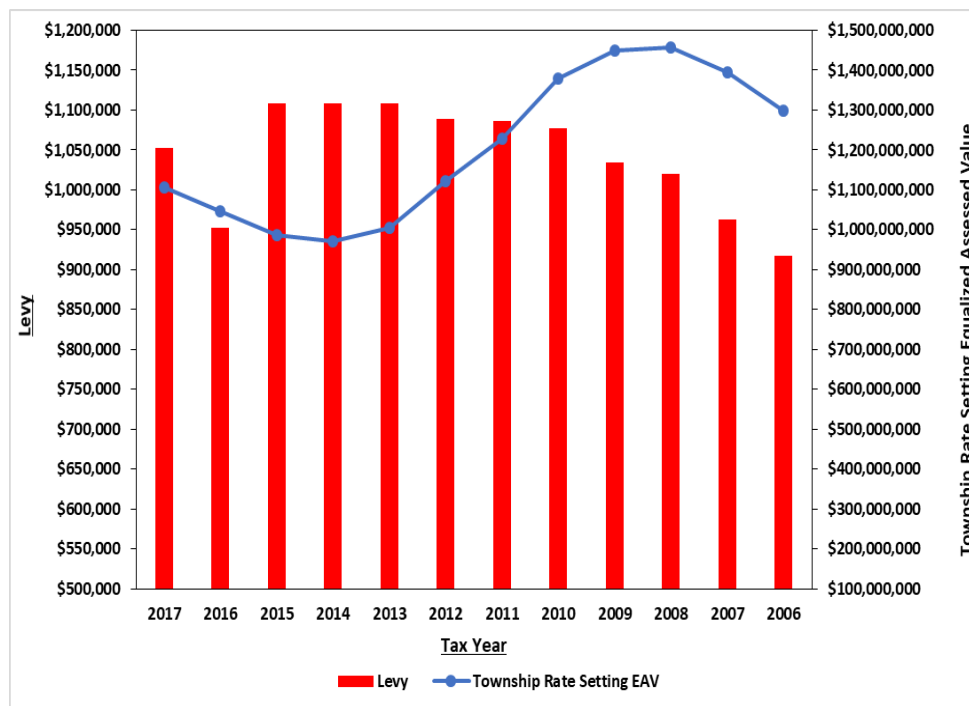
The taxation of the properties begins with the levy process. The levy process is taking place by taxing bodies thru out Nunda Township. The Levy process is the taxing authority's request for revenue to be received thru the taxation of real estate. It is expressed in terms of dollars and not as a rate.

It is important to note the funding for our township government takes place thru the levying process for eight different funds. I tend to focus on the Nunda Township Town Fund as this is where the funding for the assessment office is located. It is equally important to understand each of the eight funds have a direct impact on your property taxes.

Listed below is a chart from the November meeting packet. (However now includes the 2018 proposed levy) Please note the levy shown on the chart for tax year 2016 reflects the \$100,000 abatement that was approved by the town board after much discussion. (The initial levy was approved for \$1,052,603)

An abatement is a single year relief from property tax that the taxing body was legally allowed to collect. (Simplified explanation see below for formal explanation) In the case of the 2017 levy, a levy of \$1,052,603 was approved although it was argued that an amount of at least \$100,000 less could have been levied for. The action of the abatement process that was taken was basically a compromise to leave the levy un-changed but to abate the \$100,000 of excess money that was levied for in 2017 for a single year.

The chart below shows the history of the levy process for a period of time (for the Nunda Township Town Fund) and how it correlates to the assessment history within the Nunda Township jurisdiction.



Note – The levy year of which runs from April 1, 2018 and ends March 31, 2019 is for tax year 2017, that is to say each levy year runs a year ahead of the tax year as real estate taxes are paid in arrears.

The chart shown above is reflecting the levy (for tax year 2016) including the single year abatement. Also note the the trend line which shows the reationship between the Equalized Assessed Value and the levy. Remember declining assessments and level or increased spending (levying) will result in increased tax rates.

I have mentioned thru out the year we are beginning to signs of recovery in the housing market within Nunda Township, I believe for the most part if you pay attention to activity in your own neighborhoods you are also seeing the same thing. This recovery that is taking place would most certainly be helped along without the increase in government spending.

I had mentioned last month it was my hope that the town board would propose a flat levy for 2018 / 2019. I would like to clarify what I had meant with this statement. It was my every hope that the town board would at a minimum maintain a flat levy based on the abated amount of \$952,603 (for the town fund) that we operated under for 2017 / 2018. It is clear based on the posted levy that this is not the intention and if you are not in agreement (or maybe you are in agreement) you should let your town board know how you feel.

We should all look at our taxing bodies and ask if they are doing all they can to cut costs and control spending. (Reduce levy) while providing the services that they are required to provide.

35 ILCS 200/18-20)

Sec. 18-20. Abatement of levies.

(a) Notwithstanding any other law to the contrary, if any taxing district receives funds under Section 12 of the State Revenue Sharing Act, which may lawfully be used by the district, the governing authority of the district, upon determining that a surplus of funds is available for any purpose, shall adopt a resolution or ordinance reducing its tax levy for the year for which the resolution or ordinance is adopted.

(b) If any taxing district reduces its levy, the governing authority of the district shall certify its action to the county clerk of each county collecting those taxes. The county clerk shall abate the levy of the district in accordance with the provisions of the certified resolution or ordinance.

(Source: P.A. 81-1255; 88-455.)

Meet your Assessment Team

Assessor

Mark is your Nunda Township Assessor. Mark was appointed your Nunda Township Assessor effective June 1st 2016 and has been employed by the Nunda Township Assessor's office since 1988. He carries an advanced designation with the Illinois Property Assessment Institute and is a member of the International Association of Assessing Officers, and a candidate for the Certified Assessment Evaluators Designation.

Deputy Assessors

Karen and Kristin both are very experienced in Real Property Assessment and have extensive backgrounds in the Real Estate Market and Mass Appraisal Valuation. Karen and Kristin both carry the designation of Certified Illinois Assessing Officers, which were obtained thru the Illinois Property Assessment Institute.

Data Collection Team

Mary and Kelli form our data collection team. Both members have been with the Nunda Township Assessors office for a number of years and are very familiar with the many neighborhoods in the township. Mary and Kelli spend the majority of their time in the field following up on building permits, measuring and listing property characteristics, speaking with property owners and updating property record cards etc.

Office Support Staff

Lisa completes your Nunda Township Assessment Team. Lisa spends the majority of her time processing Real Estate Transfer Declarations, Building Permits, and generating reports for use by team members. In addition, Lisa is typically your first contact when either phoning or visiting the office. Lisa is key source in the verification of details in the transfers of properties that occur in the township as well as helping residents when applying for exemptions.

Summary

The Nunda Township taxpayers should be very confident in the assessment team that has been assembled to serve their needs. I believe it is one of the BEST in the county and we will strive to continue to improve and provide the taxpayers with the best possible service. Each of these positions are vital components that help to achieve the timely completion of the annual assessment cycle.