

Welcome

To the

2024

Annual Township Assessors

Instructional Meeting

**2024 Grundy County Supervisor of Assessments
Annual Township Assessor Meeting**

Wednesday, January 31, 2024, 4:00pm

Deborah Ritke, CIAO, CCAO
Grundy County Administration Building
Morris, IL 60450

Agenda

- 1) Welcome and Introductions:
- 2) Statement of Purpose
- 3) Assessment Cycle
- 4) Instructions and Procedures for the 2024 Assessment Year
 - Instructions for Uniformity
 - Assessed versus Not Assessed for Grundy County
 - Work Priorities
 - Return of Assessment Books
- 5) What's New with: Exemptions Presented by Marsha DeYoung, Chief Deputy Assessor
- 6) What's New with: Software & Technology
- 7) Contact information
- 8) Questions and Public Comment

Welcome to the 2024 Annual Grundy County Township Assessor meeting.

Please sign the attendance ledger.

Introduction of Public Officials present and of Assessors and Staff present:

DISCLAIMER: While the possibility exists that there could be a majority of a quorum of the Grundy County Board, or any other local government body, present at this meeting, this meeting is **NOT** an official meeting of any local government board. As such, no actions or votes will be made or taken, as a whole or as a subset, by any members of any of those boards.

The purpose of this meeting is for consultation and instruction to ensure uniformity of the Township Assessors' functions, in compliance with requirements of **35 ILCS 200/9-15**:

Annual meeting of Supervisor of Assessments. In all counties of township organization having a Supervisor of Assessments, the Supervisor of Assessments shall, by January 1 of each year, assemble all assessors and their deputies for consultation and shall instruct them in uniformity of their functions. The instructions shall be in writing and available to the public. Notice of the annual assembly shall be published not more than 30 nor less than 10 days before the assembly in a newspaper published in the township or the tax assessment district, and if there is no such newspaper, in a newspaper published in the county and in general circulation in the township or tax assessment district. At the time of publishing the notice, a press release giving notice of the assembly shall be given to each newspaper published in the county and to each commercial broadcasting station whose main office is located in the county. The assembly is open to the public. Any assessor or deputy assessor who willfully refuses or neglects to observe or follow instructions of the Supervisor of Assessments, which are in accordance with law, shall be guilty of a Class B misdemeanor. Any Supervisor of Assessments who willfully gives directions which are not in accordance with law is guilty of a Class B misdemeanor.

Assessment Cycle

County Clerk:	Prepares two sets of real estate books and delivers to the CCAO by January 1.
CCAO:	Meets with township assessors before January 1 and establishes guidelines; delivers one set of books to townships.
Township assessor:	Values real estate as of January 1 and returns books to CCAO by June 15; can equalize.
CCAO:	<ol style="list-style-type: none"> 1. Reviews assessments made by township assessors; makes changes. 2. Equalizes assessments within county by class, by area, or by township. 3. Mails changes of assessment notices to taxpayers. 4. Publishes changes in newspaper of general circulation. 5. Delivers books to board of review by the third Monday in June or 90 days after the TA certifies the books to CCAO. 6. Prepares tentative abstract of assessment report; mails report to the Department.
Department of Revenue:	<p>Develops tentative equalization factor; publishes factor in newspaper.</p> <p>Holds public hearing.</p>
Board of review:	<ol style="list-style-type: none"> 1. Assesses omitted property. 2. Acts on non-homestead exemptions and mails to Department for approval. 3. Hears complaints from taxpayers and makes assessment changes on any property when deemed necessary. 4. Mails changes of assessment notices to taxpayers. 5. Equalizes assessments within county by class or area, if necessary. 6. Delivers books to county clerk. 7. Mails report on equalization to Department. 8. Makes a list of changes and gives the list to the CCAO and county clerk.
County clerk:	Prepares final abstract of assessments and mails to Department.
Department of Revenue:	Certifies final equalization and mails to county clerk.
County clerk:	Applies equalization factor to all local assessments, except farmland, coal rights, farm buildings, and state-assessed property.
Department of Revenue:	Certifies state assessments and mails to county clerk.
County Clerk:	Totals the EAV for each taxing district.