



# Property Assessing Reform: Designated Assessor

One of the most complex provisions within P.A. 660 is the Designated Assessor. This document will provide a high level overview of the Designated Assessor requirement and what it is and isn't.

What is the Designated Assessor? The Designated Assessor is part of a process to ensure that local units are in compliance with the statutory provisions of the AMAR. In other words it is part of a process to make sure that local units are meeting minimum assessing requirements.

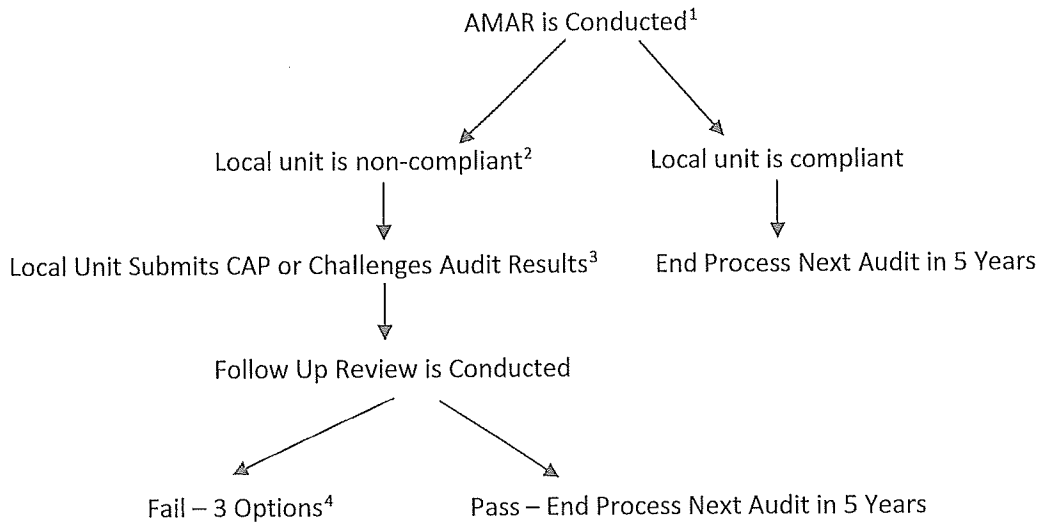
As with the current AMAR process, the statute provides for an initial AMAR and a corrective action plan to be approved by the STC. The statute then provides for a follow up review to be conducted in accordance with the approved corrective action plan. If after that follow up review, the local unit remains in non-compliance then the local unit has three options: they can employ or contract with a new assessor of record at the Advanced or Master Level, they can allow for STC assumption of jurisdiction, or they can contract with the Designated Assessor for the County to serve as their assessor of record.

Who are the Designated Assessors? The statute provides the process for determining who the Designated Assessors will be. Each County is required to enter into an interlocal agreement that designates the individual who will serve as the County's Designated Assessor. That interlocal agreement must be approved by the County Board and a majority of the assessing districts in the County. Once the interlocal agreement is approved, it is sent to the State Tax Commission for final approval. The STC will determine if the individual named as the Designated Assessor is capable of ensuring they can achieve and maintain substantial compliance for any local unit that contracts with them.

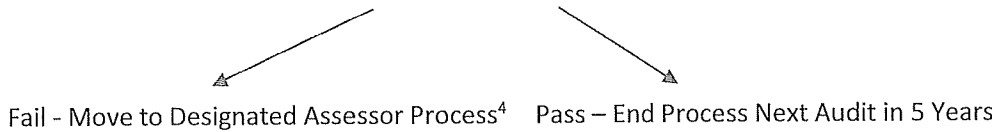
The Designated Assessor is not an automatic requirement for Countywide assessing or for the County Equalization Director to take over assessor for local units. While the County Equalization Director can certainly be named the Designated Assessor, it is not an automatic designation as the Designated Assessor as this is determined by the approved interlocal agreement.

The Act contains a number of specific detailed provisions regarding the Designated Assessor including how long they serve, what happens in the case of a Designated Assessor that can no longer serve and appeal processes for local units regarding substantial compliance. Further detail regarding the Designated Assessor can be found in Bulletin 8 of 2020.

## Property Assessing Reform Process



1. Local Unit hires new assessor must be MMAO or MAAO
2. STC Assumes Jurisdiction
  - a) STC uses contractors to make corrections
  - b) Local Unit hires individual to make corrections
3. Local Unit moves to Designated Assessor<sup>5</sup>



<sup>1</sup> Every 5 years. New AMAR will have 2 sections: Technical (items from statute) and Assessment Roll Analysis

<sup>2</sup> Any item that is a no in the Assessment Roll Analysis results in non-compliance

<sup>3</sup> Form for Audit challenge will be developed. AMAR Sample CAP will be released

<sup>4</sup> A local unit may follow the process to challenge the audit results

<sup>5</sup> Local units that move to DA will remain in that process for 5 years. DA is the AOR for the Local Unit