

CONTRACTED ASSESSORS

Independent Contractor ? OR Employee

We have had many discussions over the years about Assessors and Multi-Township Assessment Districts (MTAD). This is not new, as it has been a topic of discussion since the late 1990s. Everyone is aware that it has been hard to fill the assessor positions for various reasons. Over the years, we have tried to work with the townships and MTADs by providing coverages for assessors that contract their services to other townships and MTADs – as long as all entities involved are members of TOIRMA and there is a written contract or agreement. Lately, the question seems to revolve around the definition of contractor.

The Township Officials of Illinois Laws & Duties Handbook (revised 2015) has a section on Vacancies for Township Assessors on Page 22. It reads as follows:

When any township or multi-township assessment district fails to elect an assessor when an assessor's office becomes vacant for any reason specified in Section 2-52 of the Election Code, the township or multi-township board shall fill the vacancy by appointing a person qualified as required under Section 2-45 or as revised by the Department under Section 2-52. A person appointed to fill a vacancy must be a member of the same political party as the person vacating the office. The appointee's political party affiliation is established by the appointee's record of voting in party primary elections or by holding or having held an office in a political party organization before the appointment. In the event that the appointee has never voted in a party primary election or held an office in a political party organization before appointment, political party affiliation may be determined by participation in a township caucus.

In the alternative, an assessment district shall contract with a person qualified as required under Section 2-45, or as revised by the Department under Section 2-52, to do the assessing at a cost no greater than the maximum salary authorized for that assessment district under Section 2-70. 35 ILCS 200/2-60.

If the township or MTAD is able to appoint a qualified Assessor, then the Assessor is covered as an employee of the township or MTAD and a W-2 should be issued at the end of the year. According to the above reference, if an appointment is not made, then the township or MTAD shall contract with a qualified person. Typically, an independent contractor receives a Form 1099-MISC, not an IRS Form W-2.

The IRS has published an Independent Contractor or Employee brochure which looks at Behavioral Control, Financial Control, and Relationship of the Parties (IRS Publication 1779 – rev 8-2012). It can be accessed at <https://www.irs.gov/pub/irs-pdf/p1779.pdf>. IRS Form SS-8 and Publication 15-A also provide additional information on independent contractor status. If you are a township or MTAD Assessor and you are contracting your services to another township or MTAD, do you have a written contract or agreement?

If an Assessor is contracted, TOIRMA has two ways to cover the contracted Assessor.

1. If both entities are TOIRMA members, TOIRMA provides an Intergovernmental Agreement that can be signed by both members (not signed by the contracted Assessor). Once the agreement is signed, then the member that is contracting the services will cover the Assessor for Workers' Compensation and General Liability.

2. There are times when an Intergovernmental Agreement is not agreeable to both members. In that case, TOIRMA offers an Assessor Agreement for Independent Contractors. The member and the contracted Assessor will sign the Assessor Agreement for Independent Contractors. The cost of providing coverage through this Agreement is \$200 annually.

If you are interested in discussing either of the above options or have questions about coverages for your Assessor, please call Beth Eyrich at (217) 444-1139 (beyrich@ccmsi.com) or Debbie Prentice at (217) 444-1204 (dprentice@ccmsi.com).

ASSESSOR AGREEMENT FOR INDEPENDENT CONTRACTORS

This agreement entered into between _____ (herein after referred to as "Township") and _____ TOWNSHIP (herein after referred to as "Township").

Now THEREFORE, in consideration of the mutual covenants and promises contained herein, the Parties hereby agree as follows:

1. **TERM**
This agreement shall be effective from _____ until December 31, 2017, unless terminated by either party, with or without cause, by providing at least sixty (60) days written notice.
2. **DUTIES**
_____ is qualified as an assessor and shall remain qualified for the term of this agreement. _____ shall perform the statutory duties of the _____ Township Assessor as an independent contractor. Those duties include, but are not limited to the following:
 - a. Discover and analyze whether all taxable township properties are on the tax rolls.
 - b. Identify and revalue properties which have experienced a change in their physical characteristics, including but not limited to demolition, upgrading, alterations, and new additions/construction of any kind.
 - c. Identify and value all new construction/buildings on land previously classified as vacant land.
 - d. Reassess or determine the market value of individual properties, neighborhoods, and/or the entire township or other specified sections therein and assess those appropriate statutory level.

ASSESSOR AGREEMENT FOR INDEPENDENT CONTRACTORS

8. **ATTENDANCE**
_____ shall attend township board meetings as requested by the board. In addition shall attend all hearings of the Board of Review to defend Township assessments.
9. **ASSIGNMENT**
This agreement is not transferable nor assignable by _____ without the prior written consent of Township.
10. **NOTICES**
All notices herein provided for shall be given by certified mail to:
Township at: _____ at: _____

Dated this ____ day of _____, 20__
Township: _____
By: _____ In Supervision By: _____

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Intergovernmental Agreement To Perform Assessing Duties for _____ Township

This agreement entered into this ____ day of ____ 201__ by and between _____ Township and _____ MTAD, who stipulate and agree as follows:

1. THERE is no assessor in _____ Township
2. THAT as this vacancy exists, there is a need to contract for assessing services for _____ Township for the term of _____
3. THAT _____ MTAD has authority to perform assessing duties for _____ Township for the term of _____
4. THAT _____ Township and _____ MTAD have each adopted at their respective meetings of the Board of Trustees their resolutions authorizing the below signed parties to enter into this agreement.

WHEREFORE, it is agreed as follows:

That _____ MTAD shall perform assessing services for _____ Township for the term of _____

That in consideration _____ MTAD performs such assessment duties for _____ Township, the _____ Township shall pay the _____ MTAD for these assessing services at the rate of _____ dollars and _____ cents (\$____ per parcel, That this agreement will expire on _____ 201__.

Township

MTAD

