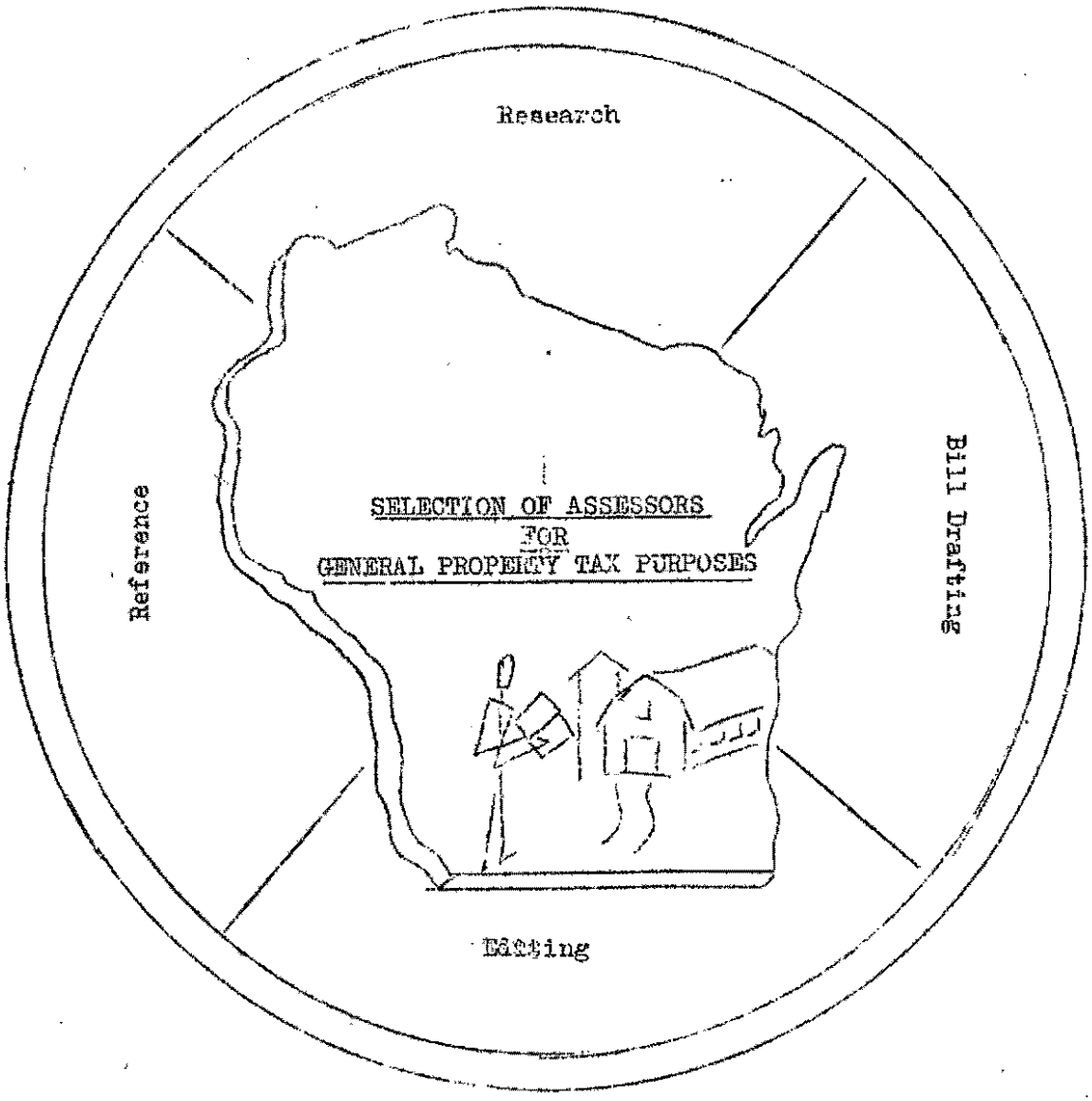

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THE SELECTION OF ASSESSORS FOR GENERAL PROPERTY TAX PURPOSES

HIGHLIGHTS

1. It is virtually impossible to determine exactly how many assessors of property for general property tax purposes there are in the U.S. or how each assessor is chosen because of:
   A. The large number of assessment districts.
   B. The variation in the statutes regarding the method of selection of assessors.
   C. The existence of many special laws and home rule provisions which relate to specific units of government or grant broad authority.
   D. The frequent lack of a state level authority with power to and interest in consolidating the information about the activity in the entire state.

2. Certain general organizational patterns exist, both as to what constitutes the assessment unit and the method of selecting assessors.

3. In some states the assessment is made at one level of government, either the county or municipality. In other states independent assessments are made at 2 or more levels of government.

4. In 1940 there were about 23,000 primary or original assessment districts for the valuation of property for general property tax purposes in the U.S. and about 6,300 overlapping or duplicating assessment districts.

5. In over one-half the states, the counties or the counties and some of the cities are the primary assessment districts. In over one-fifth of the states, the municipalities are the primary assessment districts. In the rest of the states original assessments are made by both the counties and municipalities and in some cases by special districts as well.

6. In many states an original assessment of certain types of property is made by the state. The assessors who make this assessment are almost invariably appointed and frequently are selected under the merit system.

7. Of the 30,500 estimated assessors employed in the primary districts in 1940, about 26,000 selected in about 21,000 assessment districts were elected. Election still remains the predominant method of selection.

8. The greatest variation in the method of selection within states occurs in cities because of their greater flexibility in organization and powers, partly due to home rule authority.

9. Appointments made outside the merit system are second to election as a method of selection.

10. In some cases the assessor carries out the assessment function by reason of another position such as tax collector.

11. Assessors are selected through a merit system in a very few districts.

12. Only a small number of primary districts in a very few states require assessors to pass a qualifying examination outside the merit system before becoming eligible for the post.

13. Election and appointment within or without the merit system are possible in Wisconsin where the assessment is made only once and then on the municipal level.

THE SELECTION OF ASSESSORS FOR GENERAL PROPERTY TAX PURPOSES

THE PROBLEM

At the turn of the century more than 19 million of the 21-1/2 million dollars collected in taxes by the State of Wisconsin and its counties, towns, cities, villages, and school districts came from the general property tax. Even today, when the total taxes collected by the same units are over 469 millions, the general property tax is the largest single source of revenue and represents over 48% of the total tax revenue of all the units. In the past 50 years the state's share of the general property taxes has declined from about 7% to less than 1%. It represents slightly over 1-4/5 millions out of the more than 225-1/2 millions levied in the fiscal year ending June 30, 1951 by all the units of Wisconsin government. At present more than 99% of this general property tax revenue is raised by the political subdivisions of the state.

With separate assessments in each city, village and town in Wisconsin, the valuations placed on the more than 10 billion dollars in taxable property currently existing in Wisconsin vary tremendously. Although the supervisors of assessments of the Tax Department have done a great deal to get a more equitable assessment in the state, in 1950 the city assessments varied from 41.49% to 127.74% of full valuation. In the villages the variation ranged from 38.25% to 121.14%. In 1949 in the towns the assessments varied from 29.29% to 118.15% of full valuation.

Further, within given tax districts variations occur in the ratio of assessed to true value between different types of property or between different pieces of property within the same type.

Several proposals have been made to improve the quality of the assessment of general property. They include:

1. The enlargement of the assessment districts in order to get more uniform assessment. The advocates of this proposal suggest that if Wisconsin had 71 county assessors instead of some 1,800 municipal assessors, there would be less variation in assessment.

2. The selection of the assessors for employment on a full-time basis.

3. Lengthening the assessors' terms of office. Proponents suggest reducing frequency of campaigning provides more time for assessing and more incentive to improve the quality of assessment.

4. Requiring prospective elected assessors to pass qualifying examinations before running for office.

5. Abolition of residence requirements for would-be assessors. It is suggested this would make talent available to all localities.

6. Raising the salaries of assessors to attract qualified men.

7. Combining the offices of assessor and treasurer or assessor and building inspector. This proposal has been made to enable small municipalities to offer a higher salary and a full-time job, thus making the office more attractive.

8. Substituting merit system appointees for elected assessors.

The governmental levels at which assessors are employed and the methods by which they are selected are very important elements affecting the quality of assessment. Authorities agree securing trained and capable assessors is a great factor in getting more uniform assessments.[1] This study seeks to determine how and at what levels the various states deal with the problem of selection of assessment personnel.

THE GOVERNMENTAL LEVELS AT WHICH ASSESSMENTS ARE MADE

General property is initially assessed in primary or overlapping assessment districts. The former are contiguous areas which together occupy the whole of a state; in them assessors prepare rolls on which the levies of higher levels of government are extended. In 1940 the National Association of Assessing Officers estimated there were about 23,000 primary assessment districts in the United States. Overlapping districts are non-contiguous governmental units which may assess property for their own tax purposes though the same property has been assessed by a primary district. In 1941 the association estimated overlapping local districts numbered about 6,300. Primary districts are common to all states, but overlapping districts are found in less than half of them. Higher levels of government carry on assessments of general property, but these are usually equalizations, not initial assessments.

The simple system of assessment found in Wisconsin is not matched by equally simple systems in all of the other states. Wisconsin's initial assessments of general property are made in the

[1]A separate factor working against uniformity in assessments is the variation in the times for revaluing general property to take account of changes. In 1939 the Public Administration Clearing House reported that while all states annually revalued personal property, there were annual real property appraisals in only 24 states. In 9 states revaluations occurred every 2 years, in one state every 3 years, in 6 states every 4, in 3 states not oftener than once in 4, in one state every 6 years. In another state, in different counties real estate was appraised annually, every 4 years, or every 6. In 3 states infrequent appraisals ranged from 5 to 19 years apart. A New York study in 1936 reported different districts in given states assessing with varying frequencies. In some cases appraisals were made at regular intervals, in other cases only after sale. In one citation assessment frequency generally ranged from 10-15 years, with one item not reassessed for nearly a century. Sometimes assessment rolls were copied from previous years' rolls without change. In 1947 the Tax Commissioner of Ohio recommended revision of the state law calling for appraisal every 6 years, to provide for continued assessment. In 1952 North Carolina's real property is assessed every 4 years. The inequalities produced by infrequent assessments are obvious when current changes in actual values are considered.

respective cities, villages and towns. In many states, initial assessments are made at the town (called "township" in many states) level of government. In other states local government is largely carried on at the county level; in such states the local assessor is usually the county assessor, not a town or township officer. Moreover, in some states certain levels of government may assess in some areas while other levels assess in the rest of the state. In some states a unit of property may be assessed several times by different assessors for different levels of government, each for its own purpose. In some states, special laws are passed to deal with the governmental organization of a few counties, a single county, or single cities separately. Because of these factors it is very hard to determine in all the states at what levels all the primary district assessments are made.

Our office has found no recent listing of such information. The latest studies we have seen are those published in 1936 by the State of New York in Joseph D. Silverherz's The Assessment of Real Property in the United States, a Special Report of the State Tax Commission, and the findings contained in the National Association of Assessing Officers' Selection, Tenure, and Compensation of Assessors, a 1940 publication. A recent letter received in the Wisconsin Legislative Reference Library from the Association states the only developments of real significance since the 1940 study are the changes in Iowa, Nebraska, Pennsylvania and Minnesota.

Accordingly, a questionnaire was sent to the state agencies concerned with general property taxation in each of the states, so insormation secured would be current and obtained from the most authoritative sources. In most cases the returns were clear; in a few, supplementary questionnaires were sent out and checks were made with other sources to procure additional information.

The first of the 2 general questions asked at what government levels initial assessments are made. The answers to this question are shown in the accompanying Chart No. 1, which is based on the replies, supplemented in a few cases by checks with other authorities in the states concerned, state manuals or state laws.

The replies illustrate that general property assessments usually are made at government levels according to one of 3 patterns:

1. In states where township government is strong and significant, primary assessments are usually made at the municipality level, embracing towns or townships, cities and villages. Generally speaking, such assessment levels predominate in the New England, Middle Atlantic and North central states.

2. Where towns and townships are less significant, local government is largely carried on by the county and assessment districts are usually found at the county level or county level and city level. This system is most common in the South and West.

3. Some states, such as Illinois, combine the township and the county patterns, having some areas with municipal assessment districts and others with county assessment districts.

State level assessments, indicated in many replies, are almost entirely confined to certain special classes of property, usually public utilities, natural resources, or in a few cases, intangibles.

Leaving state assessments aside, returns show that in only 10 states do the primary assessment districts follow the township pattern, with initial assessments largely confined to the cities, towns and townships, and villages. On the other hand, returns from 27 states show their initial assessments are made at the county level or in the counties and all or some of the cities; they show no evidence of town, township or village assessments. In the remaining 11 states there are some primary assessment districts at both county and municipal levels, with the proportion of districts at each level varying considerably among the states.

METHODS OF SELECTING ASSESSORS

It is impossible to state with certainty how all the assessors are selected throughout the country. The districts they serve are numerous. The assessors themselves numbered about 30,500 in 1940, according to the National Association of Assessing Officers. Furthermore, since control of their selection and operations is largely on local levels, the state tax agencies themselves often do not know either the numbers of primary district assessors or the method or methods by which they are chosen. Different local governments operate under different laws, sometimes with alternative ways of choosing assessors available to them. This is especially true in the cities, where home rule authority lends great flexibility to the organization of government and different districts on the same level in a given state may vary in their methods of selecting employes.

There are 4 ways in which assessors are selected in the various assessment districts they serve:

1. Assessors may be elected. This method is by far the most frequently encountered. In 1940 it was estimated to account for about 26,000 assessors in 21,000 primary districts. The choosing of assessors by ballot is most firmly rooted in the towns, townships, and villages of the nation; its weakest hold is in the cities. In 1940, the National Association of Assessing Officers reported 97% of the nation's town, township borough and village assessors were elected. In county districts the percentage was 87%, and in the cities it was 33%.

2. Assessors may be appointed. This system of selection is accepted more rapidly at the city level than at either the county or the township and village levels.

3. Assessors may be selected through a merit system. There are 4 types of merit appointments made in primary districts. One type is that which prevails in Iowa, where the State Tax

Commission gives examinations for county assessors and city examining boards examine city assessors. Appointment is contingent upon passing these qualifying examinations. A second way in which a merit system is utilized is that of Kentucky, where candidates for county tax assessor must pass a qualifying examination before they may be placed on the ballot and stand for election. In Allegheny County, Pennsylvania, a third type of merit system use is shown; by state law appointees must be named as a result of an oral or written examination prescribed by the Board of Property Assessment, Appeals, and Review. Allegheny is the only one of Pennsylvania's counties where this method applies. The fourth type of merit appointment is illustrated by Wisconsin's permissive legislation. In this state, except for Milwaukee, in most cities and villages, assessors may be selected either by election or by appointment, the latter with or without recourse to an eligible list established under civil service. Cities of the first class (Milwaukee) are required by statute to appoint assessors, who hold office in accordance with Milwaukee civil service law, subject to certain modifications concerned with removal from office. In cities and villages operating under a city or village manager plan, while the manager has the power to appoint officials and employes, such appointments must be made on a merit basis. Where a civil service system exists, the manager's appointments must be limited and governed by its rules and regulations. Wisconsin's town assessors may be chosen by appointment under civil service, appointment without civil service, or by election.

In September, 1950, the Bureau of Government, University of Wisconsin, reported that 64 of Wisconsin's 530 cities and villages appointed assessors. These 64 embraced 3/4 of the second class cities, 72.7% of the third class cities, 24.4% of the fourth class cities and less than 3% of the villages. The assessors involved were only a small fraction of the more than 1,800 local assessors in the state, though the areas they served held about 42% of the state's population and about 44% of its 1949 assessed valuation. In 22 of the appointing municipalities, passage of an oral or written qualifying examination for the post was required. The accompanying Chart No. 2, listing appointing municipalities, is based on this 1950 report.

4. Officers or groups of officials selected for other purposes may be ex officio assessors. An example of this is found in Kansas, where in 100 of 105 counties, the elected county clerk is ex officio the county assessor.

The second of the 2 general inquiries in the questionnaire asked how the assessors are selected at each of the levels of government where general property is assessed in the first instance. The persons replying were asked to show what methods are required by law, if any, and any cases of qualifying examinations. The answers appear in the accompanying Chart No. 3. They reflect what the authorities replied, supplemented in a few cases, where answers were lacking or confusing, by checks with state assessors' manuals or laws.

Returns show state level assessments usually are made by appointed persons. In most cases, the actual assessing work at the state level is probably done by civil service employes acting in the name of appointed officials heading the assessing bodies.

In those 36 states with primary district assessors at the county level, in 26 cases all are elected. In only 4 states are all county assessors appointed. In 3 states some assessors are elected and some are ex officio assessors. In one case each, county assessors are partly elected and partly appointed, partly appointed and partly selected under a merit system (Allegheny County, Pennsylvania), and partly elected, partly appointed, partly ex officio.

In Georgia and Iowa, where primary district assessors are selected at the county and city level (county for rural, city for urban), all assessors are appointed.

States where city assessors are all appointed number 10 out of the 26 where city level assessors are selected. Of these 10, in Colorado the only city concerned is Denver and Delaware's only city is Wilmington. In another 10 states, city assessors are partly elected, partly appointed. In 2 cases, city level assessors are all elected. In another 2, city assessors are partly elected, partly appointed, partly selected through a merit system. In one state city assessors are ex officio; in another they are partly ex officio, partly appointed.

At the village level, only 8 states show evidence of primary district assessors. In 4 of them assessors are partly elected, partly appointed. Three states have elected village assessors only. In Wisconsin they are partly appointed, partly selected through a merit system, and partly elected.

In 21 states with town or township assessors in some or all of their primary assessment districts, 9 select part by election and part by appointment. Seven choose such assessors only by election. The 5 remaining states choose them differently in each case, one by appointment, one partly by election and partly by appointment, another partly ex officio and partly by appointment, a fourth ex officio only, and the last partly by election, partly by appointment and partly through a merit system.

In other districts where initial general property assessments are made, New Jersey reported borough assessors are partly elected and partly appointed. Pennsylvania reported borough and ward assessors are elected. South Carolina Code indicates in some counties the primary assessment districts are based on parts, the whole, or combinations of school districts. In such districts boards of assessors are appointed or boards of trustees for the school districts or chairmen of boards of trustees for school districts serve ex officio as boards of assessors. In Texas independent school district assessors are appointed.

In only 7 states do the returns or supplementary evidence show there are qualifying examinations at any of the primary assessment levels.

In summary, while the general property tax is the most important source of revenue for the subdivisions of the various state governments, there is little uniformity in the primary assessments within a state. There is no common approach among the various states to the problem of securing more uniform assessments. The numbers, size, and governmental levels of primary districts vary considerably among the states. The majority of primary districts elect their assessors. Departures from this system appear most often in the cities, least frequently in the towns and townships. Non-elected assessors, relatively few in number, are usually appointed outside a merit system, without a qualifying examination, and under permissive legislation granting home rule powers.

LRL-IB-111
Chart No. 1.

Levels of Government in the States at Which Property Is Assessed in the First Instance*

("X" denotes level at which general property is assessed in the first instance; "XX" denotes reply to questionnaire showed general property at the level concerned is assessed only at that level)

	State	County	County and City (County for rural; City for urban)	City	Village	Town or Township	Other
Ala.	X[1]	X		X			
Ariz.	X[1]	XX					
Ark.	X[1]	XX					
Cal.	X[1]	X		X			
Col.		XX		X[2]			
Conn.						XX	
Del.		X		X			
Fla.		X	X[3]	X			
Ga.	X[4]		X				
Idaho	X[1]	XX					
Ill.	X[1]	X[5]				X[6]	
Ind.	X[1]	X[7]				X	
Iowa	X[1]		XX[8]				
Kans.	X[9]	X		X		X	
Ky.	X[10]	X		X			
La.	X[1]	X					
Maine	X[11]			XX		XX	
Md.	X[1]	X					
Mass.				XX		XX	
Mich.				XX	X	XX	
Minn.	X[1]	X		X	X	X	
Miss.		X[12]		X[12]	X[12]	X[12]	
Mo.	X[1]	XX		XX	XX	XX	
Mont.		XX					
Nebr.		XX					
Nev.	X[13]	X					
N.H.				X		X	
N.J.				XX	XX	XX	XX[14]
N.Mex.	X[15]	X					
N.Y.				XX	XX	XX	
N.C.	XX[16]	X		X[17]		X[17]	
N.Dak.	X[1]	X[18]		X	X	X	
Ohio	XX[1]	XX					
Okla.		XX					
Oreg.		XX					
Pa.		X		X[19]		X[20]	X[21]
R.I.				XX		XX	
S.C.	X[1]	X[22]		X[22]		X[22]	X[22]
S.Dak.	X[1]	X		X		X	
Tenn.		X		X			
Tex.		X		X			X[23]
Utah	XX[24]	XX					
Vt.						XX	
Va.		X		X			
Wash.	XX[1]	XX					
W.Va.	X[1]	X					
Wis.				XX	XX	XX	
Wyo.		XX					

*Data based on replies to questionnaire sent to various states by Wisconsin Legislative Reference Library, January 1952, except where footnotes indicate otherwise.

Footnotes to Statistical Data on Assessment Levels (Chart No. 1)

[1]State assesses property of various types of public utilities.

[2]"City and County of Denver" is official title of the city of Denver.

[3]In some counties, the county assessor assesses for city and county tax purposes.

[4]State assesses public utility property and intangible property, both for ad valorem tax purposes.

[5]In 17 counties governed by a board of commissioners, assessment is made by the county treasurer and his deputies. In Cook County, there is also a county assessor St. Clair County has a board of assessors.

[6]In 84 counties there are township assessors. In addition, Cook County has township assessors who are deputies of the county assessor. St. Clair County's board of assessors has deputies in each township.

[7]County assessors supervise township assessors.

[8]Cities with over 10,000 population may have a city assessor.

[9]State assesses corporations and public utilities.

[10]State taxes franchise properties, whiskey in storage, bank deposits.

[11]In unorganized townships without local government, determinations of valuations are made by State Board of Equalization on basis of work done by State Bureau of Taxation.

[12]Data from 1950 Supplement to Mississippi Code and from Howerton, Huey Blair, A Guidebook of the County Tax Assessor, Bureau of Public Administration, University of Mississippi (University, Mississippi, 1950).

[13]State assesses public utilities and bank stock.

[14]Borough is assessing level.

[15]State Tax Commission assesses property, such as that of public utilities, which is owned in more than one county.

[16]State Board of Assessment assesses utility properties and shares of banks and building and loan associations.

[17]Eight cities and towns located in 2 or more counties have city and town supervisors of taxation and appointed list takers or assessors.

[18]Under Chapter 313, Laws of 1951, district assessors (county assessors) assess in all counties or parts of counties not organized into civil townships. The areas in which they assess do not include organized civil townships or organized cities and villages.

[19]There are assessors in third class cities, unless they by ordinance choose county assessment administration.

[20]There are township assessors in fourth to eighth class counties.

[21]In fourth to eighth class counties, there are borough assessors and, in those local units divided into wards, ward assessors. Assessors may also be selected for each ward of third class cities electing to be governed by the "Fourth to Eighth Class County Assessment Law".

[22]Because of various local laws governing individual counties few generalizations can be made. South Carolina Code indicates boards of assessments or assessors in some counties, cities, townships and towns. In another system, there is a county auditor responsible for assessment, with deputy assessors. In other counties boards of assessors operate in the respective school districts or parts of school districts or combinations of school districts.

[23]There are independent school district assessors; such districts are legally permitted to have taxes assessed and collected by city or county assessor and collector.

[24]State assesses utilities and mines.

Chart No. 2. WISCONSIN CITIES AND VILLAGES APPOINTING ASSESSORS**
As of September 25, 1950

City	1950 Pop.	City	1950 Pop.
First Class			
Milwaukee*	637,392		
Second Class			
Green Bay	52,735	Madison*	96,056
Kenosha	54,368	Oshkosh	41,084
La Crosse	47,535	Superior	35,325
Third Class			
Ashland	10,640	Menasha*	12,385
Beloit	29,590	Neenah*	12,437
Cudahy*	12,182	Two Rivers	10,243
Eau Claire	36,058	Watertown	12,417
Janesville	24,899	Waukesha	21,233
Manitowoc	27,598	Wauwatosa*	33,324
Marinette*	14,178	West Allis	42,959
Marshfield*	12,394	Wisconsin Rapids*	13,496
Fourth Class			
Algoma	3,384	Nekoosa	2,352
Antigo*	9,902	New London*	4,922
Beaver Dam*	11,867	Oconomowoc	5,345
Berlin*	4,693	Oconto*	5,055
Black River Falls*	2,824	Oconto Falls	2,050
Cedarburg	2,810	Platteville	5,751
Darlington	2,174	Port Washington	4,755
DePere	8,146	Reedsburg*	4,072
Fort Atkinson	6,280	Rice Lake*	6,898
Gillette	1,410	Sturgeon Bay*	7,054
Hartford	4,549	Tomah*	4,760
Hayward*	1,577	Viroqua	3,795
Independence	1,088	Washburn	2,070
Lancaster	3,266	Waupaca	3,921
Mauston*	3,171	West Bend	6,849
Menomonie	8,245		
Mondovi	2,285		
Villages			
Campbellsport*	1,254	Mount Horeb	1,716
Fox Point	2,585	Poynette	969
Greendale	2,752	River Hills	567
Maple Bluff	1,361	Shorewood	16,199
Middleton	2,110		

* Require qualifying examination.

** Data taken from Bureau of Government, University Extension Division, University of Wisconsin, Institute on Trends in County Finance (Madison, 1950). Appendix B-10, p. 26, and U.S. Dept. of Commerce, Bureau of the Census, "Number of Inhabitants, Wisconsin" in United States Census of Population: 1950, pp. 49-19 to 49-21.

Chart No. 3. The Selection of Assessors Throughout the United States*

Symbols:
- A - appointed
- E - elected
- M - selected through merit system (At some levels, assessors may be selected partly one way and partly in other ways)
- X - ex officio
- Xa - ex officio, appointed
- Xe - ex officio, elected
- Y - yes (Where a method of selection was indicated as required by law, it is underlined)

	State	County	County and City (County for rural; City for urban)	City	Village	Town or Township	Other	Qualifying Examination?
Ala.	A,M[1]	E		Xa[2]				
Ariz.	E	E						
Ark.	A	E						
Cal.	E	E		E,A				
Col.		E		A[3]				
Conn.						E,A,M		Y[4]
Del.		A		A				
Fla.		E		A,X				
Ga.	M		A					
Idaho	A	E						
Ill.	A	E,Xe[5]				E,A		
Ind.	A	E				E,Xe[6]		
Iowa	A		A					Y[7]
Kans.	A	E,Xe[8]		A		Xe[9]		
Ky.	A	E		A,E[10]				Y[11]
La.	A	E						
Maine	A			E,A		E		
Md.	A	A						
Mass.				E,A		E,A		
Mich.				E,A	E,A	E		Y[12]
Minn.	Xa[13]	A		E,A	E,A	E,A		
Miss		E[14]		E,A[15]	E,A[15]	E,A[15]		Y[16]
Mo.	A	E		E	E	E		
Mont.		E						
Nebr.		E,Xe[17]						
Nev.	A	E						
N.H.				E,A		E,A		
N.J.				E,A	E,A	E,A	E,A[18]	
N.Mex.	A	E						
N.Y.				A	E	E,A		
N.C.	Xa,Xe[19]	A		A		A		
N.Dak.	Xe	E		A	E	E		
Ohio	A	E[20]						
Okla.		E						
Oreg.		E						
Pa.		A,M[21]		A		E	E[22]	Y[21]
R.I.				A		A,E		
S.C.	A	X,A,E[23]		A[23]		X,A[23]	X,A[23]	
S.Dak.	A	E		A		A,E[24]		
Tenn.		E		E				
Tex.		E		A,E,M[25]			A[26]	
Utah	A	E						
Vt.						E		
Va.		E,A		E,A				

Chart No. 3. (Contd.)

	State	County	County and City (County for rural; City for urban)	City	Village	Town or Township	Other	Qualifying Examination
Wash.	A	E						
W.Va.	Xe	E						
Wis.				E,A,M	E,A,M	E[27]		Y[28]
Wyo.		E[14]						

*Data based on replies to questionnaire sent to various states by Wisconsin Legislative Reference Library, January, 1952, except where footnotes indicate otherwise.

Footnotes to Statistical Data on Manner of Selecting Assessors (Chart No.3)

[1]Assessments made by merit system employes, but issued by appointed Commissioner of Revenue, whose legal decision the assessments are.

[2]Appointed city clerk does city assessing in cases where city does not permit county assessor to make the urban assessment.

[3]"City and County of Denver" is official title of city of Denver.

[4]"Few large localities only", according to reply to questionnaire.

[5]In 17 counties, elected county treasurer is ex officio county assessor; he appoints deputies with the consent of the chairman of the county board.

[6]In all townships with a population of 5,000 or less, the elected township trustee is ex officio township assessor.

[7]State Tax Commission gives examinations for county assessors; city examining boards examine city assessors.

[8]In 100 of 105 counties, elected county clerk is ex officio county assessor; he appoints deputy assessors for first and second class cities, subject to the county Board of Commissioners' approval, and supervises township level assessors.

[9]Elected township trustees are ex officio deputy assessors operating directly under county clerks or assessors; they assess third class cities as well as townships.

[10]Cities of the first, third, fourth, fifth and sixth classes appoint their assessors; second class cities elect them.

[11]County tax assessor candidates must pass qualifying examination before they may be placed on ballot for election.

[12]In a few cases, village assessors have been appointed following a written competitive examination outside civil service.

[13]Appointed Commissioner of Taxation.

[14]Necessary deputies are appointed.

[15]1950 Supplement to Mississippi Code indicates that in addition to elected county assessors with appointed deputies, municipalities have assessors. In Code Charter municipalities, towns, cities and villages may elect tax assessors. These municipalities may by ordinance combine the office of clerk or marshal with that of tax assessor or tax collector or both. Further, they may appoint rather than elect the tax assessor. The Code indicates that in certain classes of municipalities a "council form" of government may be adopted; in such municipalities the tax assessor is elected by the 7-man council, which includes the mayor. Such "election" in "council form" municipalities is in effect appointment by the council. In these municipalities the office may be combined with certain others.

[16]1950 Supplement to Mississippi Code indicates certain classes of cities may adopt a council-manager type of government. In these cities only the mayor (who is a member of the council) and the rest of the council may be elected; together they

Footnotes--Chart No. 3.--Cont.

are to elect a city manager who is to appoint city employes. However, all such cities are to have a civil service commission and the city manager's appointments are to be made from among persons who pass open competitive examinations for the positions involved. The Supplement to the Code further indicates certain classes of municipalities may have a "commission form" of government, wherein employes are to be selected by civil service commission appointment from among persons who may be given an open competitive examination for the positions involved.

[17] In counties under 6,500 in population, the elected county clerk is ex officio assessor, except when popular vote favors a full-time assessor.

[18] Borough assessors.

[19] State Board of Assessment are 5 ex officio state officers and department heads, some elected and some appointed.

[20] Called county auditors.

[21] In Allegheny County, appointees must be named as a result of oral or written examinations prescribed by the Board of Property Assessment, Appeals, and Review.

[22] Borough assessors and ward assessors.

[23] Because of various local laws governing individual counties, few generalizations can be made. South Carolina Code indicates some counties have boards of assessments, which in some counties are elected and in other counties appointed. In another system, there is a county auditor who is ex officio responsible for assessment; he appoints deputy assessors. County auditors themselves have been elected or appointed officials, varying with the counties. The Code shows special boards of assessors appointed for cities. At the township level there are variations. In different counties there are indicated township boards of assessors appointed, township boards of commissioners who are ex officio township boards of assessors, and township boards composed partly of appointed persons and partly of the township commissioner ex officio. Commissioners have been elected or appointed, varying with the counties. In addition to townships, some towns have appointed boards of assessors. In other counties, the Code shows assessors as follows: (1) boards of trustees for the respective school districts are ex officio boards of assessors for the various tax districts; (2) boards of assessors for various districts are chairmen of boards of trustees for school districts ex officio; (3) boards of assessors appointed in each school district or combination of school districts or parts of districts. Boards of school trustees have been appointed unless special acts provide for election.

[24] Appointed in towns, elected in townships.

[25] Many large cities select deputy assessors under civil service or other merit system; in a very few cases, city assessors and collectors may be elected; most city assessors are appointed.

[26] Independent school district assessors.

[27] Wisconsin towns may choose assessors by appointment under civil service or without civil service.

[28] As of September 25, 1950, qualifying examinations were required in 22 Wisconsin cities and villages, according to Bureau of Government, University of Wisconsin, Institute on Trends in County Finance.