

THE TOWNSHIP OFFICIALS OF ILLINOIS

township

Perspective

March 2024

THE TOWNSHIP BOARD

toi.org 
Volume 26 • Issue 2



BONNELL
INDUSTRIES INC
TRUCK & ROAD EQUIPMENT

DEMANDED
BY THOSE WHO KNOW
QUALITY



ROAD MAINTAINERS

312

312 Road Maintainer comes standard as a replacement option for grader use in repairing gravel and sand. Save fuel, time, and strain on the tow vehicle.



ROAD DRAGS



LEAF VACUUMS



SPREADERS



PLOWS & WINGS

SALES. SERVICE. INSTALL.



Sourcewell



Awarded Contract

Contract # 062222-BNL

• Phone: (800) 851-9664 • Fax: (815) 284-8815

• Website: www.bonnell.com • Address: 1385 Franklin Grove Rd, Dixon IL, 61021

Township Officials of Illinois Volume 26 • Number 2



TOI OFFICERS

President: Christopher Kain, Addison Township, DuPage County
1st Vice President: Craig Paulek, Stonington Township, Christian County
2nd Vice President: Sherry Tite, Wood River Township, Madison County
Treasurer: Sherrill Knorr, Reed Township, Will County
Secretary: Arnold Vegter, Union Grove Township, Whiteside County
Immediate Past President: Danny Hanning, Huntsville Township, Schuyler County

TOI BOARD OF DIRECTORS

Amanda Bean	Mt. Vernon Twp., Jefferson Co.
Sue Brokaw	Dorr Twp., McHenry Co.
Pam Bruner	Cordova Twp., Rock Island Co.
M. Carroll Carroll	Brimfield Twp., Peoria Co.
Jeff Castle	Milton Twp., DuPage Co.
Mary Rob Clarke	Riverside Twp., Cook Co.
John Dabrowski	Bloomington Twp., DuPage Co.
Katy Dolan Baumer	Hanover Twp., Cook Co.
Suzanne Fisher	Oquawka Twp., Henderson Co.
John Gardner, Jr.	Frankfort Twp., Franklin Co.
Lisa Hodge	Blackberry Twp., Kane Co.
Marsha Johnston	Bruce Twp., LaSalle Co.
Scott Kegarise	Schaumburg Twp., Cook Co.
James Kensler	Unit RD #3, Wabash Co.
Tim Killian	Chenoa Twp., McLean Co.
Chuck Layer	Blackhawk Twp., Rock Island Co.
Darrell Maxheimer	Rochester Twp., Sangamon Co.
Karen Megan	Millbrook Twp., Peoria Co.
Sandy Shaw	Wood River Twp., Madison Co.
Craig Smith	DeKalb Twp., DeKalb Co.
Kay Starostovic	Grant Twp., Lake Co.
Matthew Starr	Plainfield Twp., Will Co.
Jacqueline Stewart	Bloom Twp., Cook Co.
James Weisiger	Champaign Twp., Champaign Co.
Deanna Wilkins	York Twp., DuPage Co.
Neal Wood	Newman/Murdock/Sargent/Bowdre Twp., Douglas Co.

TOI STAFF

Executive Director/Publishing Editor: Jerry B. Crabtree, jerry@toi.org
Director of Member Services: Brad Ruppert, brad@toi.org
Managing Editor: Kayla Jeffers, kayla@toi.org
Office Manager: Teresa Ruenger, teresa@toi.org.

The **Township Officials of Illinois**, organized in 1907, serves as a resource center for state and federal legislative agencies, as well as its member townships. The organization's attention to and involvement with the legislative process enables it to exert influence on behalf of its member units, as well as to report to them on decisions which affect their functioning.

In addition to offering information and guidance, **TOI** promotes and supports strong township government in the State of Illinois. To that end, it offers a series of continuing education programs designed to provide a sense of responsibility, assurance, dedication and unity.

TOI recognizes that offering service benefiting the citizens and taxpayers of Illinois requires the representation of diverse constituencies. Its Board of Directors is structured to accommodate that purpose, as are its respective divisions.

The organization provides leadership for the continuation and effectiveness of strong grassroots government in the state. Through education, dedication and unity, **TOI** has achieved and surpassed the goals of its founders and provides leadership for grassroots government in the 21st Century.

Subscription Rates **TOI** membership automatically provides a subscription for all elected township officials. Subscription rate is \$50.00 per year. Single issues are \$5.00.

Graphic Design Kingery Printing Company, Effingham, IL.

Article Submission Address all article submissions to Kayla Jeffers. **Deadline:** Copy is due by the first day of the month preceding the issue in which the article will appear. Send all article submissions to Township Officials of Illinois, 3217 Northfield Drive, Springfield, IL 62702 or e-mail kayla@toi.org. Telephone 217-744-2212 Fax 217-744-7419.

Advertising Address all display advertising and Professional Directory inquiries to Kayla Jeffers. **Deadline:** Both display and directory ads are due by the first day of the month preceding the issue in which the ad will appear. Send all ads to Township Officials of Illinois, 3217 Northfield Drive, Springfield, IL 62702. Telephone 217-744-2212.

Township Perspective (U.S.P.S. 257-780—ISSN 1523-9055) is published monthly, except January-February and June-July, which are bi-monthly, by the Township Officials of Illinois. Publishing Office: 3217 Northfield Drive, Springfield, IL 62702. Periodicals Postage Paid at Springfield, IL 62703 and additional offices. POSTMASTER: Send address changes to Township Officials of Illinois, 3217 Northfield Drive, Springfield, IL 62702.

THE TOWNSHIP OFFICIALS OF ILLINOIS

township Perspective

Volume 26 • Number 2 March 2024



In This Issue

Prevailing Wage Act Changes	18
The Responsibilities of the Township Board	19
Get Ready for Annual Town Meeting	22

In Every Issue

Upcoming Events	2
From the Executive Director's Desk	3
NATaT Update	6
Member Services	8
TOIRMA Update	12
Legislative Report	14
Illinois State Treasurer	16
Professional Services	24
Scoop on Supervisors	25
Clerk's Corner	26
Highway Commissioner's Beat	28
Assessing the Facts	29
AITCOY	30
ITAGAC	31
ITASCSC	32
Ready for the Defense	34
From Around the State	40
Township Classifieds	42
2024 Township and Road District Checklist	43
In Memorium	48

Township Officials of Illinois

3217 Northfield Drive
 Springfield, IL 62702
 (217) 744-2212 or (866) 897-4688
 FAX (217) 744-7419
 toi.org





THE TOWNSHIP OFFICIALS OF ILLINOIS THE ASSOCIATION

STANDING COMMITTEES

Executive Committee

Christopher Kain, Pres.
Addison Twp., DuPage Co.
Craig Paulek, 1st V. Pres.
Stonington Twp., Christian Co.
Sherry Tite, 2nd V. Pres.
Wood River Twp., Madison Co.
Sherrill Knorr, Treasurer
Reed Twp., Will Co.
Arnold Vegter, Secretary
Union Grove Twp., Whiteside Co.
Danny Hanning
Huntsville Twp., Schuyler Co.

By-Laws Committee

Katy Dolan Baumer, Chair
Hanover Twp., Cook Co.
Suzanne Fisher, Vice Chair
Oquawka Twp., Henderson Co.
Pam Bruner
Cordova Twp., Rock Island Co.
John Dabrowski
Bloomington Twp., DuPage Co.
Scott Kegarise
Schaumburg Twp., Cook Co.
Tim Killian
Chenoa Twp., McLean Co.
Karen Megan
Millbrook Twp., Peoria Co.
Sandy Shaw
Wood River Twp., Madison Co.
Deanna Wilkins
York Twp., DuPage Co.
Neal Wood
Newman, Murdock, Sargent,
Bowdre Twps., Douglas Co.

Conference Committee

Chuck Layer, Chair
Blackhawk Twp., Rock Island Co.
Amanda Bean
Mt. Vernon Twp., Jefferson Co.
Sue Brokaw
Dorr Twp., McHenry Co.
Jeffrey Castle
Milton Twp., DuPage Co.
John Gardner, Jr.
Frankfort Twp., Franklin Co.
Lisa Hodge
Blackberry Twp., Kane Co.
Tim Killian
Chenoa Twp., McLean Co.
Mary Rob Clarke
Riverside Twp., Cook Co.
Craig Smith
DeKalb Twp., DeKalb Co.
Kay Starostovic
Grant Twp., Lake Co.
Matthew Starr
Plainfield Twp., Will Co.
Jacqueline Stewart
Bloom Twp., Cook Co.

Education Committee

Sherry Tite, Chair
Wood River Twp., Madison Co.
Sue Brokaw
Dorr Twp., McHenry Co.
Katy Dolan Baumer
Hanover Twp., Cook Co.
John Gardner, Jr.
Frankfort Twp., Franklin Co.
Lisa Hodge
Blackberry Twp., Kane Co.
Mary Rob Clarke
Riverside Twp., Cook Co.
Matthew Starr
Plainfield Twp., Will Co.
James Weisiger
Champaign Twp., Champaign Co.

Finance Committee

Sherrill Knorr, Chair
Reed Twp., Will Co.
M. Carroll Carroll
Brimfield Twp., Peoria Co.
Suzanna Fisher
Oquawka Twp., Henderson Co.
Marsha Johnston
Bruce Twp., LaSalle Co.
Chuck Layer
Blackhawk Twp., Rock Island Co.
Craig Smith
DeKalb Twp., DeKalb Co.
James Weisiger
Champaign Twp., Champaign Co.

Legislative Committee

Arnold Vegter, Chair
Union Grove Twp., Whiteside Co.
John Dabrowski, Vice Chair
Bloomington Twp., DuPage Co.
Danny Hanning
Huntsville Twp., Schuyler Co.
Lisa Hodge
Blackberry Twp., Kane Co.
James Kensler
Unit RD #3, Wabash Co.
Chuck Layer
Blackhawk Twp., Rock Island Co.
Darrell Maxheimer
Rochester Twp., Sangamon Co.
Craig Paulek
Stonington Twp., Christian Co.
Craig Smith
DeKalb Twp., DeKalb Co.
Sherry Tite
Wood River Twp., Madison Co.

Nominating Committee

M. Carroll Carroll, Vice Chair
Brimfield Twp., Peoria Co.
Amanda Bean
Mt. Vernon Twp., Jefferson Co.
Pam Bruner
Cordova Twp., Rock Island Co.
Jeffrey Castle
Milton Twp., DuPage Co.
John Gardner, Jr.
Frankfort Twp., Franklin Co.
Marsha Johnston
Bruce Twp., LaSalle Co.
James Kensler
Unit Rd #3, Wabash Co.
Sherrill Knorr
Reed Twp., Will Co.
Kay Starostovic
Grant Twp., Lake Co.
Jacqueline Stewart
Bloom Twp., Cook Co.
Neal Wood
Newman, Murdock, Sargent,
Bowdre Twps., Douglas Co.

TOIPAC Committee

Chuck Layer, Chair
Blackhawk Twp., Rock Island Co.
John Dabrowski
Bloomington Twp., DuPage Co.
Danny Hanning
Huntsville Twp., Schuyler Co.
Scott Kegarise
Schaumburg Twp., Cook Co.
Darrell Maxheimer
Rochester Twp., Sangamon Co.
Sandy Shaw
Wood River Twp., Madison Co.
Kay Starostovic
Grant Twp., Lake Co.
Sherry Tite
Wood River Twp., Madison Co.
Arnold Vegter
Union Grove Twp., Whiteside Co.
Deanna Wilkins
York Twp., DuPage Co.

UPCOMING EVENTS

March

Mar. 13 Lunch & Learn Webinar - Annual Town Meeting
Mar. 22 Q&A Day - Annual Town Meeting
Mar. 28 Virtual District Event
Mar. 29 TOI Closed (Good Friday)

April

Apr. 10 Lunch & Learn Webinar - Solar Projects
Apr. 17 Lobby Day - Springfield
Apr. 19 Q&A Day

May

May 10 Q&A Day
May 15 Lunch & Learn Webinar
May 23 Virtual District Event
May 27 TOI Closed (Memorial Day)

June

June 05 District Event - Normal (DAY)
June 07 Q&A Day
June 19 TOI Closed (Juneteenth)
June 28 Professional Development Day 2

July

July 04 TOI Closed (Independence Day)
July 09 District Event - Mt. Sterling
July 17 Lunch & Learn Webinar
July 29 Township Election Seminar



The Importance of Attending the TOI LOBBY DAY EVENT!

Jerry B. Crabtree

TOI Executive Director

The Township Officials of Illinois for 42 years have held a LOBBY DAY event in Springfield. This is a grassroots effort of the association for members representing both rural and urban townships across Illinois.

The entire TOI board of directors, staff, and I are inviting you to attend the April 17th event here in Springfield. The event provides an opportunity for you to preschedule a meeting with your legislators and talk to them in person conveying the importance of township government. We have a great line up of speakers for the luncheon and after an afternoon of legislative meetings, the day concludes with the legislative reception at the Illinois State Library.

Maintaining a relationship as a local government leader in your community with your members of the Illinois General Assembly is important to Township

Government. The establishment of a relationship allows you to work with political leaders who travel to Springfield and act on matters that directly impact township government. We recommend upon attending the event that you take the following into consideration (*see box bottom left*).

2024 SALARY SURVEY NOW AVAILABLE

As we enter March, I wanted to remind everyone to plan and schedule the setting of salaries for township officials. This is one of the most critical components in preparing for the new term starting in 2025.

In February, the association released the salary survey link to generate a report for our members. The intent of the report is to provide a summary of elected township officials' salaries where they reside geographically in Illinois. Information was distributed via email to all Supervisors and Clerks in February, 2024.

Setting elected township officials compensation is outlined in **60 ILCS 1/65-20(a)**. The salary of each elected township official is required to be set 180 days in advance before the term of office begins (November 20, 2024).

- **Be prepared to voice your opinion on issues impacting township government to fellow elected officials.**
- **Make an appointment (in advance) and plan to meet at their district office to discuss local issues in the community.**
- **Become familiar with what your legislators are doing in the community and support their efforts.**
- **Meet with them in Springfield to show you care and are familiar with their effort to secure the district and community that elected them.**
- **Become familiar with the rules of the General Assembly and how to become effective within the legislative process in Springfield.**
- **Support TOI's efforts and the association's legislative agenda.**

Please make plans to join us in Springfield on Wednesday, April 17, 2024. Registration information is online at toi.org and in this edition of *Township Perspective*.

(60 ILCS 1/65-20)

Sec. 65-20. Road district treasurer; new township; multi-township officers.

(a) Compensation of township officers shall be set by the township board at least 180 days before the beginning of the terms of officers, including compensation of the road district treasurer, which shall be not less than \$100 or more than \$1,000 per year. Compensation of a township assessor and collector shall be set at the same time as the compensation of the township supervisor.

Compensation of a multi-township assessor shall be set at least 150 days before his or her election.

(b) The compensation to be paid to each officer in a new township established under Section 10-25 shall be determined under this Section by the township board of the township the whole or a

part of which comprises the new township and that has the highest equalized assessed valuation (as of December 31, 1972) of the old townships that comprise the new township.

(c) At least 150 days before the election of multi-township officers, the multi-township board may establish additional pay of those board members for their services in an amount not to exceed \$25 per day for each day of services.

(d) For the first term of a township consolidated or merged under Article 22 or 23, compensation for township officers of the consolidated or merged township shall be set by the Transition Township Board no later than the first day in April before the consolidated election at which the township officers are to be elected.

(Source: P.A. 100-107, eff. 1-1-18.)

(60 ILCS 1/65-25)

Sec. 65-25. Township assessor compensation.

The township assessor shall receive for his or her services as assessor a sum as provided in the Property Tax Code as full compensation for services performed by township assessors in making assessments of property.

(Source: P.A. 88-62; 88-670, eff. 12-2-94.)

Remember, per state law, the salary is set 180 days prior to the term that begins on May 19, 2025 (the third Monday). This means that salaries are required to be set by resolution no later than Tuesday, November 20, 2024. We have updated the salary resolution and included it in the download center at toi.org.



The survey is online only and not available via printed copy. Please access the survey here by scanning the QR code or by going to www.surveymonkey.com/r/XBDNMV5.

It is important that salaries are set as provided for in state law. Further, that the salary includes all additional benefits (i.e., cell phone, mileage reimbursement, health insurance, etc.). Failure to include the total compensation provided can lead to problems down the road.

Please note that salaries cannot be changed after they are adopted by November 20, 2024. Further, that you set the salary for the **position** not the **person**. Therefore, setting a different salary for an incumbent compared to a new first time elected official is not permitted by state law. No sliding scale based upon experience is permitted. Cost of Living Allocations (COLA) can be applied annually **ONLY** if they are provided for in the salary resolution.

Regarding TRUSTEES' payment. It is important that you word the payment terms correctly—if you are paying them per month or per meeting. For example, if you pay them per month and they meet ten times it is one flat monthly fee. If you pay them \$25 per meeting and they meet ten times it would be \$250.00.

ARE YOU IN COMPLIANCE WITH THE NEW PAID TIME OFF FOR ALL WORKERS ACT?

According to TOI Legal Counsel with Giffin, Winning and Boedwes. TOI has been working with legal counsel to craft a resolution that all townships can adopt. We will have this available for download soon at the TOI website toi.org.

In the meantime, we encourage you to place the adoption of policies and procedures on your next (March) township meeting agenda. The law took effect on January 1, 2024 and you will be required to accommodate the accrued time off from January 1, 2024. We encourage you to contact your local township attorney.

First, elected Township Officials are not considered employees. This has been interpreted by the adoption

RESOLUTION _____ SETTING COMPENSATION OF TOWNSHIP OFFICIALS FOR THE FOUR-YEAR TERM BEGINNING MAY 19, 2025 TOWNSHIP _____ COUNTY, ILLINOIS

WHEREAS, according to 60 ILCS 1/65-20, the compensation of township officers shall be set by the township board at least 180 days before the beginning of the terms of office.

WHEREAS, according to 60 ILCS 1/65-20, the compensation for the road district treasurer shall be fixed by the township board and shall not be less than \$100 or more than \$1,000 per year.

WHEREAS, according to 60 ILCS 5/6-207, the compensation of the highway commissioner shall be fixed by the township board at an annual salary of not less than \$3,000 to be paid in equal monthly installments, or a per diem amount for each day he or she is necessarily employed in the discharge of official duties;

WHEREAS, according to 35 ILCS 200/2-70, the compensation the township assessor and collector shall be set by the township board at the same time the board sets the compensation of its township supervisor.

NOW, THEREFORE, BE IT ORDAINED BY Board of Trustees of _____

Township that the compensation of the township officials for the four-year term beginning May 19, 2025 and ending May 21, 2029 (January 1, 2026- January 1, 2030 for assessors and collectors) shall be as follows:

SECTION 1: The salaries for township officials shall be as follows: Supervisor's

Salary: Effective for each of the following years:

May 19, 2025 - May 18, 2026 \$ _____ May 18, 2026 - May 17, 2027 \$ _____

May 17, 2027 - May 15, 2028 \$ _____ May 15, 2028 - May 21, 2029 \$ _____

Road District Treasurer: \$ _____ ANNUALLY

Township Clerk: Effective for each of the following years:

May 19, 2025 - May 18, 2026 \$ _____ May 18, 2026 - May 17, 2027 \$ _____

May 17, 2027 - May 15, 2028 \$ _____ May 15, 2028 - May 21, 2029 \$ _____

Trustees: Effective for each of the following years:

May 19, 2025 - May 18, 2026 \$ _____ May 18, 2026 - May 17, 2027 \$ _____

May 17, 2027 - May 15, 2028 \$ _____ May 15, 2028 - May 21, 2029 \$ _____

of the definition of employee in the Act. Most interpretations are reflective of an elected official being elected or appointed and subject to political recourse (not being reelected or appointed and subject to removal). Regular employees operate with far less discretion. **People ex rel. Jacobs v. Coffin**, 282 Ill. 599, 606–07, 119 N.E. 54, 57 (1918).

Additionally, there is a 1995 township case that further elaborates on the existence of discretion and how that interacts with the official versus employee distinction.

[I]t has been recognized that discretionary acts are those that are unique to a particular public office, while ministerial acts are those which a person performs on a given state of facts in a prescribed manner, in obedience to the mandate of legal authority, and without reference to the official's discretion as to the propriety of the act. **Snyder v. Curran Twp.**, 167 Ill. 2d 466, 474, 657 N.E.2d 988, 993 (1995).

Based on both of the above cases, the takeaway is that there is a distinction between a pure employee and a pure official. There may be some instances where a party falls somewhere in the middle. For such gray areas, we would need to revisit the analysis of the above cases and their progeny and apply them to the specific facts presented to determine whether a particular individual is serving as an officer or a hired employee. **However, for elected township officials, it would seem unlikely that they would fall within the meaning of employee.**

Finally, we also discussed how the PLAW seems to present additional administrative burdens on our units of local government, which is true (unfunded mandates seem to be a constant threat). However, the obligation to track and maintain some information related to hours worked already existed under the Illinois Minimum Wage Law. See the following provision from the Illinois Minimum Wage Law that requires employers to maintain records of hours worked for all employees regardless of whether they are hourly or salaried (not to confused with the IMRF obligation to track hours for elected officials who have been allowed to participate).

TOI has developed the following bullet point listing of important items regarding compliance:

- Recognize that the changes apply to all full and part-time EMPLOYEES of the township.
- Elected Township Officials are not subject to the law.

- If you already have designated vacation days provided to employees, you may designate five of them after the hours have been accumulated (40 hours equals one hour of time off with a maximum of five days). The five days after accrual is made may be taken off with limited notice and approval. There are different exceptions for securing work force is in place if needed.
- Adopting a time keeping method is not a new requirement. Townships under the Illinois Minimum Wage law are required to maintain a tracking system for hours worked. This is regardless if they are hourly or salary. They are required to be maintained for three years.
- An employee may begin using earned paid leave after 90 days or January 1, 2024, whichever is later (820 ILCS 192/15).
- We have an educational program being provided across our programs this year (2024). We encourage you to attend one of the events for an in-depth discussion of the requirements of the act.
- Go to toi.org and watch the program (prerecorded) on compliance. This program was provided to township government by the Illinois Department of Labor.
- Create a document where you have employees sign off on recognizing that you have explained the compliance efforts taken by the township.
- Fully explain the method of front loading or accrual basis that is being utilized by the township.
- Beginning January 1, 2024, employers are required to post a physical notice on the premises where other notices are posted that summarizes the Act and includes information about filing a complaint. An electronic copy of this IDOL notice is at <https://legislative.imo.org/file.cfm?key=26824>.
- TOI recommends downloading and/or printing the administrative rules provided by the Illinois Department of Labor (**56 Ill. Adm Code 200**). This administrative rule provides details for townships to comply with the new requirements. You can find the link on toi.org.

Jerry B. Crabtree

jerry@toi.org



118th Congress Second Session Legislative Outlook

David Hoover

National Association of Towns and Townships

The first session of the 118th Congress has been marked by significant political gridlock, particularly in the House of Representatives. As a result, only 34 laws were enacted last year—a historically low amount for the first session of Congress. Since the 93rd Congress in 1974, an average of 734 bills have been signed into law each Congress. In 2023, lawmakers faced several crises, including a debt ceiling impasse and threats of a government shutdown.

Despite these challenges, Congress managed to pass last year several temporary spending bills and legislation that would provide a cost-of-living adjustment for veterans, investigate the origins of COVID-19, and temporarily grant the FCC auction authority it needs to complete spectrum transfers.

This year, Congress has a packed agenda that includes the following major legislation.

Fiscal Year 2024 Appropriations

In January, both the House and Senate passed a third continuing resolution for the 2024 fiscal year, granting lawmakers additional time to pass all 12 appropriations bills. The two-tiered stopgap spending law was set to expire on March 1 for Agriculture-Rural Development, Military Construction-Veterans Affairs, Energy & Water, and Transportation-HUD, and March 8 for the remaining eight bills, including Homeland Security and Interior-Environment. House and Senate Appropriations leaders reached a deal in late January on the spending allocations for the 12 annual bills, an important step in passing full-year appropriations because it enables lawmakers to prioritize spending on programs and projects. With Congress staring down the March deadlines, appropriators could draft several minibuses to expeditiously pass all the spending bills.

National Security Supplemental Bill

In early February, Senate negotiators released the text of a \$118.3 billion bill that would provide \$60 billion in emergency security funding for Ukraine,

\$14 billion for Israel, and \$5 billion for Taiwan and other Indo-Pacific partners. It also included \$20 billion in border security funding and \$10 billion in humanitarian aid. The legislation (Senate Amendment 1386 to H.R. 815) cracks down on illegal border crossings, makes it more difficult to apply for asylum, and accelerates the deportation of undocumented migrants. It would also increase the number of visas available for legal immigration.

Negotiated by Senators James Lankford (R-OK), Chris Murphy (D-CT), and Kyrsten Sinema (I-AZ), the bill encountered swift opposition from House and Senate Republicans. The Senate bill failed to advance 49-50, falling short of the 60 votes required, effectively ending any legislative efforts on border security until after the November election. After the vote, Senate leadership quickly pivoted to advance a “foreign-aid only” bill, but passage in both chambers is uncertain.

Farm Bill

The farm bill was extended through the fiscal year under the November 2023 stopgap measure (Public Law 118-22) as lawmakers faced obstacles to a full reauthorization amid other competing priorities, particularly fiscal 2024 government funding deadlines. Reauthorized roughly every five years, the farm bill supports low-income families, farmers, and ranchers through nutrition assistance, crop insurance, conservation, and rural development programs. House and Senate Agriculture committee leaders said they are committed to passing a five-year bill in 2024, but lawmakers will need to resolve major differences over funding levels for nutrition assistance programs and programs that address climate change, among other issues.

Bipartisan Tax Package

In January, Senate Finance Committee Chairman Ron Wyden (D-OR) and House Ways and Means Committee Chairman Jason Smith (R-MO) announced agreement in principle on a package of tax legislation funded largely

by eliminating the COVID-era Employee Retention Tax Credit. The framework of H.R. 7024, the “Tax Relief for American Families and Workers Act,” includes about \$78 billion in tax reductions impacting businesses, workers, and families. The tax package significantly expands the Child Tax Credit, incentivizes investments for businesses, exempts certain federal disaster assistance payments from federal income tax, and incentivizes the development of affordable housing through the expansion of the Low-Income Housing Tax Credit. The bill’s path forward will likely be slow, but it could be included in a potential government funding deal.

FAA Reauthorization

The most recent multiyear Federal Aviation Administration (FAA) reauthorization, the FAA Reauthorization Act of 2018 (P.L. 115-254), was enacted in October 2018 and expired September 30, 2023. Since then, there have been two short-term extensions and the second is set to expire March 8. The reauthorization legislation aims to modernize and improve various aspects of aviation in the United States, including airport infrastructure, aviation safety, workforce development, and consumer protections. For example, the legislation expands air service to rural areas, addresses air traffic control shortages, and enhances aircraft certification processes. If the Senate can move its bill (S. 1939), the chamber would need to iron out differences with the House, which passed its five-year reauthorization bill (H.R. 3935) last July.

FISA Extension

The Foreign Intelligence Surveillance Act (FISA) of 1978 is a federal law that establishes procedures for the physical and electronic surveillance and collection of “foreign intelligence information” between “foreign powers” and “agents of foreign powers” suspected of espionage or terrorism. Title VII of the Act, particularly Section 702, covers program procedures for the acquisition of foreign intelligence information. Title VII authority expired December 31, 2023, but was extended by Congress until April 19.

Pending bills in both the House and Senate reauthorize FISA Title VII for eight years and institute tough, targeted reforms to Section 702. The surveillance procedures can inadvertently result in the collection of communications to or from American citizens if those communications are with foreign targets. Such incidental collection has raised concerns about privacy and civil liberties for U.S. citizens.

David Hoover is the Legislative and Policy Manager for the National Association of Towns and Townships (NATaT). He is also a Principal at The Ferguson Group (TFG), where he provides strategic counsel on tech and telecom policy issues for local governments, public power, cooperatives, and special districts. TFG specializes in securing policy and regulatory changes, federal funding, grants, and authorizations on behalf of its clients.






NOVEMBER 11-13, 2024
CROWN PLAZA, SPRINGFIELD, IL

REGISTRATION IS OPEN

THE 2024 TOI CONFERENCE AND EXPO SPONSOR, EXHIBIT, AND ADVERTISING REGISTRATION IS OPEN AND READY FOR YOU TO REGISTER! OVER 550 TOWNSHIP OFFICIALS AND DEDICATED STAFF PARTICIPATED IN THE 2023 CONFERENCE AND ARE PLANNING TO COME IN 2024. SO DO NOT MISS THIS OPPORTUNITY TO CONNECT AND SHOWCASE YOUR TERRIFIC PRODUCTS & SERVICES TO THEM IN PERSON!

SPONSOR	EXHIBIT	ADVERTISE
SEVERAL SPONSOR PACKAGES INCLUDE: CONFERENCE REGISTRATIONS, EXHIBIT BOOTHS, AND ADVERTISING ALL BUNDLED AND DISCOUNTED! MARKETING BENEFITS INCLUDE ADVERTISING BEFORE, DURING AND AFTER THE CONFERENCE.	EARLY BIRD DISCOUNT: REGISTER BEFORE MAY 1ST INCLUDES MEALS, EVENTS, AND TWO EXHIBIT BOOTH REPRESENTATIVES, DISCOUNTED ADVERTISING!	CONFERENCE PROGRAM, MOBILE APP, AND PUSH NOTIFICATIONS – SEVERAL ADDITIONAL OPTIONS TO INCREASE PROMOTION OF YOUR COMPANY/SERVICES!

CHECK OUT THESE GREAT BENEFITS!
EASY ONLINE REGISTRATION: REGISTER
[HTTPS://WWW.TOI.ORG/2024-CONFERENCE/SPONSOR-EXHIBIT-AND-ADVERTISE](https://www.toi.org/2024-CONFERENCE/SPONSOR-EXHIBIT-AND-ADVERTISE)

TOI.ORG DIANE@TOI.ORG



Survey Time!

Brad Ruppert

Director of Member Services

The Local Government Compensation Act (50 ILCS 145/2) states that “the compensation of elected officers of townships must be fixed at least 180 days before the beginning of the terms of the officers whose compensation is to be fixed (i.e., the third Monday in May after the election). Failing to set the compensation for the township for each term could create grounds for an argument that the compensation has not been properly established. Therefore, with no set compensation no payment is authorized.”

This is an important statute, and as you can see from that last sentence, if your township fails to pass a salary resolution 180 days before the beginning of the term (November 20, 2024), elected officials will receive no compensation throughout the entirety of the four-year term. For Multi-Township Assessing Districts (MTAD), salaries must be set 150 days before the election. For the new term beginning in 2025, the last day to set the salaries for multi-township assessors and MTAD board members is November 2nd, 2024.

For all other elected township officials (supervisors, clerks, trustees, assessors, highway commissioners, tax collectors), the last day for townships boards to set salaries for the new term is November 20th, 2024.

Compensation for elected officials is always a hotly debated issue for voters. To help make this process easier for township boards statewide, TOI will again be doing a survey of Illinois township officials to help with that process and give townships an idea of the salaries and benefits in other townships, based on region of the state and population. We have also included a salary resolution template to use for adopting.

The salary resolution can be found in our download center located in the TOI Members Only section.

The survey is broken down into regions of the state and arranged into zones by area and population. Zone One consists of Cook and the collar counties, and the other five zones are broken down by similar size and region. The survey is for elected officials only, and asks for township, county, population of township, Equal Assessed Value (EAV). It then asks for individual elected officials’ salary by position.

If you don’t know the answer to what your population is or your EAV, the county clerk in your county will have those numbers. Also to note, if you are paying *per diem* to the Highway Commissioner, make sure the calculation is for every day worked. A *per diem* is defined as a per meeting or per month fee for services provided as an elected official.

This salary survey has 18 questions and shouldn’t take long to complete. It will help your township and other townships gauge what pay should be and what other regional townships are paying their elected officials. We encourage every township elected official to take the 20 minutes or so and fill out the survey to the best of your ability.

www.surveymonkey.com/r/XBDNMV5

Lunch & Learn Webinar Series

Annual Town Meeting

March 13, 2024 | 12 PM | 60 Minutes | \$25

The time is NOW to prepare for the statutorily required Annual Town Meeting, April 9, 2024. This webinar explores the list of what to expect in organizing and executing the annual event in all townships. Additionally, discussing a review of what powers the electors have at the annual township event.



TOI Executive Director Jerry B. Crabtree is the 4th Executive Director in TOI's 119-year history. Jerry has an extensive background in local government. His career includes experience in the Illinois Senate, Attorney General's Office, and departments within the Executive Branch prior to coming to TOI in 2005. He graduated from the University of Illinois/Sangamon State University in 1991, and completed his Master's Degree in Public Administration in 1995.

Jerry represents township officials in Illinois and also nationally as a member of National Association of Towns and Townships (NATaT). Jerry is committed to the goals and objectives representing all townships and their elected officials.

Solar Projects and Local Government

April 10, 2024 | 12 PM | 60 Minutes | \$25

Explaining the role local governments play in the development of solar energy in Illinois. A discussion about state laws, regulations, permitting, and road use agreements pertaining to solar projects in your community. In January 2023, Illinois Governor JB Pritzker signed Public Act 102-1123, which refines county's ability to regulate new commercial wind and solar energy facilities. Specifically, PA 102-1123 prohibits counties from banning or establishing moratoriums on wind and solar development. We will discuss what this means for local governments and townships in Illinois.



A native of Central Illinois, Kevin Borgia helped implement the earliest versions of the state's RPS, played an instrumental role in passing the Future Energy Jobs Act, engaged in the creation of the Adjustable Block Program, and helped develop the Climate & Equitable Jobs Act. Kevin currently lives in Chicago, where he serves as Director of Government Affairs for SunVest Solar and is excited to impact the next steps for the ABP and associated programs. His work also keeps him engaged in federal solar policy and other state regulatory procedures.

Kevin has over fifteen years of experience in renewable energy policy. He was a Public Policy Manager for regional trade group Wind on the Wires for nearly six years, and co-founder and Executive Director of the Illinois Wind Energy Association for five years previously.

Township Budgeting 101

May 15, 2024 | 12 PM | 60 Minutes | \$25

Whether you are a brand new or veteran township official, then this session is for you to get a better grasp on a better, simpler, and more productive understanding of your role in the budget process. Not only increase your knowledge of the budgeting process but learn helpful tips to make the budget process better for your township or road district.



Bryan E. Smith is a 6th generation resident of Long Creek Township (Macon Co). Bryan is a former Supervisor and Township Clerk of Long Creek Township. He is a 1987 graduate of Millikin University. Bryan was employed for 35 years at the Township Officials of Illinois and was named Executive Director/CEO in 1996, only the third person in the Association's over 100-year history to serve in that position. He served for 25 years, the second longest serving

CEO for the Association. He also served for 25 years as Editor of the association's magazine, Township Perspective. Bryan also served for 25 years representing Illinois on the National Association of Towns and Townships (NATaT) Board of Directors. He retired from the Township Officials of Illinois in 2021 and started BS Consulting where he assists townships and road districts with budgetary issues and various other issues.

Webinars are convenient, affordable, and interactive.

Visit toi.org for more information and to register!

LEGAL DISCLAIMER: The information to be provided at this webinar is provided by the Township Officials of Illinois for informational purposes only and not for the purpose of providing legal advice. It is intended to provide timely general information of interest but should not be considered a substitution for legal advice. You should contact your attorney to obtain advice with respect to any particular issue or problem. Participation in the webinar does not create an attorney-client relationship with any attorneys participating in the webinar and participants.



2024 Virtual Events Registration

___ March 28 9:00 am – 2:00 pm

___ May 23 9:00 am – 2:00 pm

Agenda

9:00 AM Program Introduction
Pledge of Allegiance
Opening Comments, *Chris Kain, TOI President*
Welcome, *Jerry B. Crabtree, TOI Executive Director*
Comments, *Jim Donelan, TOIRMA Executive Director*
10:00 AM Townships Working Together, *Bryan Smith, TOI Consultant*
11:30 AM Lunch
12:00 PM Comptroller Reporting Requirements, *Rosanna Flores-Barbado, Illinois Comptroller's Office*
1:00 PM Breakout
TBD, *Clerks Division*
Paid Leave for All Workers Act, *Keri-Lyn Krafthefer, Ancel Glink*
2:00 PM Adjourn

County _____ Township _____

Address _____

City _____ State _____ Zip _____

Names & Email of those who will attend (please print clearly):

Supervisor: _____

Township Clerk: _____

Highway Comm.: _____

Assessor: _____

Trustee: _____

Trustee: _____

Trustee: _____

Trustee: _____

Collector: _____

Other/title: _____

Registration is \$25 per person.

*Please make checks payable to the Township Officials of Illinois; mail to 3217 Northfield Drive, Springfield, IL 62702. Forms may also be emailed to kayla@toi.org. If you are paying by credit card, only Visa and MasterCard are accepted:

Name, as it appears on card: _____

Credit Card Number _____ Exp.: _____

2024 Education Events Registration



___ JUNE 5 **NORMAL (DAY)**

*Normal Activity and Recreation Center
600 E. Willow Street, Normal, IL 61761*

___ JULY 9 **MT. STERLING (DAY)**

*KC Hall
Quincy Road, Mt. Sterling, IL 62353*

___ AUGUST 27 **ST. CHARLES (DAY)**

*Clarke Mosquito Control and Management
675 Sidwell Court, St. Charles, IL 60174*

___ SEPTEMBER 26 **WOOD RIVER (EVENING)**

*Wood River Township Community Room
49 S. 9th Street, East Alton, Illinois 62024*

County _____ Township _____

Address _____

City _____ State _____ Zip _____

Contact person name, email, and phone number: _____

Names & Email of those who will attend (please print clearly):

Supervisor: _____

Township Clerk: _____

Highway Comm.: _____

Assessor: _____

Trustee: _____

Trustee: _____

Trustee: _____

Trustee: _____

Collector: _____

Other/title: _____

Registration is \$50 per location, per person or \$400/township for up to nine attendees. On-site registration is \$75 per person. No refunds will be given once TOI has confirmed attendance with venue.

*Please make checks payable to the Township Officials of Illinois; mail to 3217 Northfield Drive, Springfield, IL 62702. Forms may also be emailed to kayla@toi.org. If you are paying by credit card, only Visa and MasterCard are accepted:

Name, as it appears on card: _____

Credit Card Number _____ Exp.: _____



Jim Donelan

Executive Director, TOIRMA

TOIRMA Board of Trustees Declares Dividend

It is 2024, and for the 33rd consecutive year the TOIRMA Board of Trustees has declared a dividend for all eligible Members. Townships/road districts that have been in the TOIRMA Program for the previous five consecutive years will be receiving a dividend check. The total returned to Members this year is \$2,254,242, and the cumulative 33-year dividend returned is over \$54.6 million. A big thank you to the Board of Trustees for their efforts returning a dividend to townships and road districts while keeping the costs of coverage stable. The dividend checks were mailed to each TOIRMA Member Contact on March 1, 2024. Please keep in mind that once received the dividend is required to be deposited within two working days per the Public Funds Deposit Act [30 ILCS 225/1].

Utilize TOIRMA Resources

Premises Inspection

TOIRMA is pleased to offer townships and road districts a premises inspection by our Loss Control team.

The purpose of the inspection is to assist in reducing the occurrence of injuries, and to better equip Members for state and federal compliance inspections for Occupational Safety and Health Administration (OSHA) standards. Our Loss Control team can help reduce potential problems, and hopefully avoid fines. To schedule a premises inspection, please contact Sean Richardson: (217) 444-1384, sean.richardson@ccmsi.com or Tyler Knight: (217) 444-1387, tknight@ccmsi.com.

Human Resources Help Line

TOIRMA Members have access, at no cost, to human resource professionals specializing in employment rules, regulations, and practices. The Human Resources Help Line may be used to assist with questions relating to hiring, disciplining, terminating, or other employment related issues. This service is a useful tool for Members and may aid in reducing claims related to employment. The toll-free Human Resources Help Line is: (888) 472-6785. All calls are promptly returned within 24 hours.

Reporting Claims

The sooner you report a claim, the sooner TOIRMA can help. When you have a claim, please report it promptly utilizing TOIRMA's Claim Reporting Hotline, (844) 562-2720, where claims may be reported at any time during the day or night. A live person (call taker) will input the claim information in our system and then route it to the appropriate TOIRMA claims staff member. In addition, claims can be reported at toirma.org.

Members Only Section of toirma.org

The "Members Only" section of the TOIRMA website, toirma.org, offers Members access to *Risk Reminders*, training videos, free safety items, and other helpful resources. Safety items that may be ordered include: *Highway Commissioner's Diary*, safety glasses (five different types), ear protection, *Look Before Backing* dash decal, *Three-Point Contact* sticker, *Day or Night, Lights on for Safety* decal, *If You Can't See My Mirrors - I Can't See You* dump bed stickers, *Caution Stay Back 50 Feet* dump bed stickers, *Don't Text and Drive* stickers, Joint Utility Locating Information (JULIE) 811 vehicle stickers, and Vehicle Identification Cards (insurance coverage card). Please visit toirma.org and click on "Members Only" in the upper right corner.

Thank you for your attention to these matters and have a safe month of March.

As always, if you have any additional questions, please feel free to contact me toll-free at (888) 562-7861, or by email at jdonelan@toirma.org.

Think Safe... Drive Safe... Work Safe





42nd Annual TOWNSHIP LOBBY DAY



It's time to join forces in Springfield for the Township Officials of Illinois' 42nd Annual Lobby Day. TOI invites you to become a part of our legislative team. Township Lobby Day allows **Township Officials** from throughout the state to meet with their legislators and others in the State Capitol to discuss matters that directly affect township government. We encourage you to call your legislators prior to April 17th to set up an appointment in Springfield.

When: Wednesday, April 17, 2024 – beginning at 11:30 am
Where: State House Inn (Downtown Springfield at 101 E. Adams Street)
Registration: \$75

Agenda

10:30 am – 11:30 am	Registration
11:30 am – 11:40 am	Welcome
	Invocation
	Pledge of Allegiance
11:40 am	Lunch
Noon – 1:00 pm	Remarks & Introduction of Speaker
	Keynote Speakers
	Speaker of the House (D-7) Emanuel "Chris" Welch
	Senate Minority Leader (R-41) John F. Curran
	TOI Legislative Committee Agenda
	Closing Remarks
1:00 pm – 5:00 pm	Adjourn to the Capitol Building
3:00 pm	Group Picture (East side of the Capitol Building on the steps outside weather permitting)
5:00 pm – 7:00 pm	Evening Reception
	Illinois State Library
	300 S. 2 nd Street, Springfield, IL 62701

Registration is \$75 per person which includes the day's activities, handouts, lunch, and the reception. All attendees must pay a registration fee. No refunds for cancellations after April 10, 2024.

Please indicate any special dietary restriction at time of registration. Special meals can only be accommodated if requested at least two weeks in advance of event.

Please complete and mail the form below indicating who from your township will attend TOI's 42nd Annual Lobby Day on Wednesday, April 17. **Deadline to register is April 10, 2024.**

Name	Twp./Co.	E-Mail	Township Office Held or Spouse/Guest
------	----------	--------	--------------------------------------

PLEASE MAIL TO:
Township Officials of Illinois – LOBBY DAY
3217 Northfield Drive, Springfield, Illinois 62702



Taylor Anderson

Spring Session Update

Anderson Legislative Consulting, Ltd.

As rumored, the start of the 2024 spring session has been a slow affair. The General Assembly met for a total of two days in January and is currently scheduled to meet for six days in February, although it appears there is a chance that those days could be reduced. At the same time the number of bills filed has been uncommonly slow, with only around 842 bills introduced in January.

However, that number rose significantly before the bill introduction deadline of February 9th. Over 800 bills alone were filed on the 9th, bringing the total of new bills filed this year to just above 2,550 bills. That number is slightly lower than the 3,000 the General Assembly typically averages during even numbered years but several hundred bills that were filed during veto session in 2023 have been reassigned to committees so the total number of bills tracked has not actually dropped. Below we look at a few House bills introduced and next month will look at key Senate bills.

Another important date in February will be the Governor's Budget address, which occurs on the twenty-first. During this address the Governor will outline his goals for Fiscal Year 2025 (FY25). Budget addresses are critical dates because they generally serve as a starting point for the final budget passed by the General Assembly.

Of key interest this year will be the revenue projections put forth. While FY24 was a great year for the state's budget, one that saw a net surplus of around \$420 million, much of that revenue appears to be one-time in nature. Which means the increase in revenue from last year cannot be counted on for FY25. There are still many months before a final budget package and there will likely be several revenue projections between now and then, but how far those projections slip from last year will play a big part in how hard it will be to craft a final budget.

In other news, The Illinois Department of Commerce and Economic Opportunity (DCEO) recently announced that \$3.5 million in grant funding is now available as part of the Equipment Upgrades Program of the Illinois Grocery Initiative.

The Illinois Grocery Initiative, enacted when the Governor signed SB850 (Sen. Belt D-57th/Rep. Canty D-54), is a state program aimed at offering support to independently-owned and government-owned grocery stores to address food insecurity and food deserts around the state.

The Equipment Upgrades Program specifically targets existing stores requiring equipment upgrades to provide fresh food access to food-insecure communities. The program provides grants ranging between \$25,000 to \$250,000 and will require a 1:3 match. The funds can be spent on equipment upgrades, including HVAC systems, refrigeration units and freezers, lighting systems, and other upgrades that improve energy savings.

Businesses that are eligible must be independently owned grocers with fewer than 500 employees and no more than four locations. Those located in USDA-designated food deserts receive priority consideration. The applications are available at the website below and will be accepted until March 4, 2024, at 5:00PM. <https://dceo.illinois.gov/illinois-grocery-initiative.html>

Key House Bills Introduced

HB 4190–Rep. Suzanne Ness (D-66th)

This bill sought to move back the effective date of the Paid Leave for All Workers Act to July 1, 2024. It was hoped that moving the date back would give Townships and others more time to understand and potentially change PLAWA. Rep. Ness continues to engage stakeholders on this issue and this bill could be amended with new language this spring.

HB 4441–Rep. Daniel Didech (D-59th)

Provides that the board of trustees and corporate authorities of the various local governmental entities referenced in the named Acts and Codes may establish aspirational goals for the awarding of contracts to minority-owned businesses, women-owned businesses, and businesses owned by persons with disabilities.

HB 5011–*Rep. Bradley Fritts (R-74th)*

Clarifies that provisions requiring an annual audit by a governmental unit to be performed of all the accounts and funds of the governmental unit, provides that township accounts and funds audited under the provisions do not include road district accounts or funds. In provisions relating to the type of audit report a governmental unit must provide based upon whether the unit has revenue of less or more than \$850,000, provides that township revenue shall be calculated exclusive of road district funds.

HB 5050–*Rep. Natalie Manley (D-98th)*

Amends the Local Government Reduction and Efficiency Division of the Counties Code. Defines “district” as a township road and bridge district, sanitary district, drainage district, mosquito abatement district, or street light district. Provides that a county board may enact a resolution or ordinance or a county executive may issue an executive order to dissolve a district, but must first adopt or issue a plan that describes how the county will absorb and implement the services provided by the district, that provides a reason to discontinue the services provided, that describes how the county will pay for the transfer of services, and that shows long-term savings for taxpayers, and file that plan with the State Comptroller. Provides that the State Comptroller may approve or deny the dissolution of the district based on the contents of the plan. Provides that, if the dissolution and transfer is approved by the State Comptroller, the county board may adopt a resolution or ordinance or a county executive may issue an executive order authorizing the dissolution of the district not less than 60 days following the court’s appointment of a trustee-in-dissolution. Includes procedures for the dissolution of the district and designation of individuals to represent the district. Provides that the county must provide quarterly updates to the State Comptroller and that the State Comptroller shall publish those quarterly updates on the State Comptroller’s local government Warehouse database. Makes conforming changes in the Division.

HB 5190–*Rep. Norine Hammond (R-94th) and Rep. Jay Hoffman (D-113th)*

Provides that the allocation (MTF) to road districts shall be made in the same manner and be subject to the same conditions and qualifications as are provided by Section 8 of the Motor Vehicle Tax Law with respect to the allocation to road districts of the amount allotted from the Motor Fuel Tax Fund for apportionment to


counties for the use of road districts, but no allocation shall be made to any road district that has not levied taxes for road and bridge purposes in such a manner that is eligible for allotment of Motor Fuel Tax funding pursuant to the Motor Fuel Tax Law. Provides that any funds allocated to a county that are not obligated within 48 months shall be considered lapsed funds and reappropriated in the same fund. Provides that the lapsed funds shall be used to provide additional monetary assistance to townships and road districts that have insufficient funding for construction of bridges that are 20 feet or more in length under the Code. Requires the Department of Transportation to adopt rules to implement the provisions.

HB 5440–*Rep. Joe Sosnowski (R-66th)*

Provides that a township must expend at least 51% of the funds deposited into the general assistance fund in a calendar year by the following calendar year. Provides for elimination of the general assistance tax for one year if a township expends less than 51% of the funds deposited into the general assistance fund in a calendar year by the following calendar year. Provides for the reduction of the general assistance tax levy to 0.05% if a township expends at least 51% but less than 70% of the funds deposited into the general assistance fund in a calendar year by the following calendar year. Effective immediately.

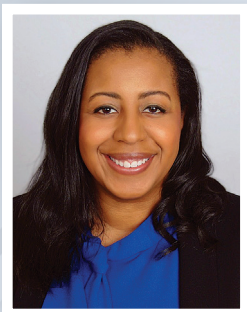
HB 5623–*Rep. Ann Williams (D-11th)*

Amends the Decennial Committees on Local Government Efficiency Act. Provides that a governmental unit may elect to form a decennial committee to study local efficiencies and report recommendations regarding efficiencies and increased accountability to the county board in which the governmental unit is located once every 10 years (rather than the governmental unit must form a decennial committee at least once every 10 years). Effective January 1, 2025.



**Stay up to date with TOI's
Legislative Emails**

Contact TOI at teresa@toi.org or kayla@toi.org
to make sure we have your email on file



Charitable Trust Stabilization Grants—Helping Small Nonprofits Across Illinois

Erin I. Slone

Illinois State Treasurer
Deputy Director of Illinois Funds for Outreach

In the ever-evolving landscape of community support, Illinois townships play a crucial role in providing essential food assistance, housing assistance, and other services for our residents. As our townships strive to meet the growing demand, oftentimes financial support is not growing at the same pace.

The Charitable Trust Stabilization Fund (“Fund”) was created in 2007 to help small nonprofits across Illinois. Money for the Fund comes from the filing fees not-for-profit organizations pay to incorporate with the State of Illinois. The program is funded by nonprofits to support nonprofits.

Treasurer Frerichs established the grant program in 2017 to help small nonprofits with annual budgets of \$1 million or less. Since then, the Charitable Trust Stabilization Fund grant program has awarded 211 grants—totaling nearly \$4.3 million—to 183 nonprofit organizations that have helped tens of thousands of people. These funds have been used to provide meals, groceries, shelter, housing counseling, coaching, and much more.

The Charitable Trust Stabilization Fund’s Spring 2024 Grant Cycle is now open, and applications will be accepted through March 31. Grants will be awarded to nonprofit charitable programs in two categories: food assistance and housing assistance. Any township that

has established a nonprofit or foundation to provide these services is encouraged to apply.

An independent 11-member committee, which oversees the management and guidelines of the fund, selects the grant recipients. The maximum award amount is \$20,000 for each organization. Grant applicants located in an area where pervasive poverty, unemployment, and economic distress exist will be given special attention. Previous grant recipients are eligible to apply if the term of their grant has been complete for at least one calendar year.

More information about Charitable Trust and the application can be found here: ilcharitabletrust.com.

VAN DYKE METAL CULVERTS, INC.

6" - 48" Diameter

20' - 40' Lengths

Culverts • Bands • Tees • Flared Ends

Over 200 in Stock

Affordable Delivery & Installation



Call Monte

Home

618-686-2355

Cell

618-367-0198

618-267-7741

Our culverts meet state specs and are eligible for the motor fuel tax use.

DK 618-592-3040 TANKS & PIPE DKTANKS.COM STEEL PIPE CULVERTS



HDPE DUAL WALL



ALUMINIZED STEEL

HIGH QUALITY NEW & USED PIPE • LARGE INVENTORY
STEEL ALUMINIZED CORRUGATED PIPE • HDPE DUAL WALL PLASTIC PIPE
8" INCH DIAMETER UP TO 48" DIAMETER IN STOCK
NATION WIDE DELIVERY

PROUD MEMBERS OF
T.O.I AND I.A.C.E

INFO@DKTANKS.COM
618-592-3040

MEDICAL ASSISTANCE CATASTROPHIC INSURANCE PROGRAM

Administered by Allied Benefit Systems, LLC



**Visit MACI at:
www.maciprotect.org**

July 1, 2024, marks the beginning of the new plan year for the Medical Assistance Catastrophic Insurance (MACI) Program.

Please consider obtaining this valuable coverage. Some townships have already experienced the benefit of this protection in the form of paid Medical Assistance claims.

DO NOT RELY ON MEDICAID alone as protection from large General Assistance medical claims.

Townships are still legally liable for medical claims of General Assistance recipients. Depending on Medicaid could leave your township without protection. **Enroll today!**

MACI Enrollment and Renewal Information:

- For townships that have yet to take advantage of this valuable program, Supervisors in mid-March will receive a **MACI postcard advertisement** by mail with enrollment instructions.
- For townships already enrolled in the MACI Program, Supervisors in mid-April will be receiving their **MACI renewal invoice** by email or mail.

Call or E-mail Steve Barrett today to find out more about this valuable program toll-free at:

1-800-540-6566 or maciprotect@gmail.com

Remember to Consider the Prevailing Wage Act

Anually in June, Townships, Road Districts, and all local governments in Illinois have been required to adopt prevailing wage ordinances “ascertaining” the applicable prevailing wages that the government must pay for public works projects. This requirement was contained in the Prevailing Wage Act, that also includes requirements for filing the ordinance with the state, publishing/posting the rates, and certain record-keeping requirements. ***This changed with the enactment of Public Act 100-1177 which became effective on June 1, 2019.***

The new law does not eliminate the requirement that Townships and Road Districts pay prevailing wages. It did eliminate certain obligations Townships and Road Districts have under the Act and modified others, including the following:

- Townships and Road Districts *no longer* need to approve an annual prevailing wage ordinance each June. Instead, the prevailing wage schedule published on the Illinois Department of Labor’s website will automatically set the applicable wage rates for each local government.

- Townships and Road Districts no longer need to publish or file an ordinance since one is no longer required.
- The Illinois Department of Labor is required to maintain an electronic database of certified payrolls. Contractors will submit certified payrolls directly online rather than filing them with the local government (Townships and Road Districts).
- The law did **NOT** modify existing requirements that all local governments, including Townships and Road Districts, include language in a call for bids, contract, or notice about prevailing wages where applicable.

Again, the new law eliminates certain administrative and record-keeping requirements of Townships and Road Districts, but does not change the underlying requirements of paying prevailing wages for projects subject to the Prevailing Wage Act.

This is good news for Townships and Road Districts. If you have any questions, please feel free to contact TOI, toll free 866-897-4688.



TOI Members Only Section

Dues Paying Members of TOI get instant access to our Members Only Section

toi.org



Visit Website

- Electronic access of Township Perspective
- Full length legislative reports
- Electronic access to the 2022 Laws & Duties handbook (with purchase)
- And More!



The Responsibilities of the Township Board

Kayla Jeffers, TOI Associate Editor

Townships are one of the oldest forms of government in the United States and are the government closest to the people. The elected officials within the Township typically consist of Supervisor, Township Clerk, four Trustees, Highway Commissioner, Assessor, and Tax Collector (where elected). Each of these elected positions serves a distinct purpose within the Township. The Highway Commissioner, Assessor, and Tax Collector are elected positions, but are not required to attend board meetings.

Supervisor

The township Supervisor is the chief executive officer of the township and chairs the board of Trustees. The Supervisor has a vote on the board in every matter voted upon. The Supervisor also administers the general assistance program and is the treasurer of all township and road district funds.

Overseeing multiple factors within the township, the Supervisor has a very important role. One of these factors is the issue of being bonded. Before entering office, the Supervisor must be bonded in the amount of money that will come into the Supervisor's hands, if a surety company acts as a surety (in double the amount of money that will come into the Supervisor's hands if individual act as sureties). The bond as treasurer for the township is approved by the Township Clerk and filed in the office of the Township Clerk. The bond as treasurer of the road district is approved by the Highway Commissioner and filed in the office of the county Clerk. The Supervisor is bonded through the TOIRMA program if the township is a member of TOIRMA.

The Supervisor also files different reports throughout the year, including the **Annual Supervisor's Report**, the **Annual Treasurer's Report**, and the **Annual Financial Report**. The **Annual Supervisor's Report** must be filed with the Township Clerk within 30 days before the Annual Town Meeting (held annually on the second Tuesday in April). It is a full statement of the financial affairs of the township, and should detail: balance; amount of tax levied in the preceding year; amount collected and paid over to Supervisor; amount paid out by the Supervisor and on what account; and amount and kind of outstanding debt not yet due and unpaid, as well as debt not yet due and when it will mature.

As custodian of public monies, the Supervisor must annually prepare the **Annual Treasurer's Report**, that is a statement of receipts and disbursements for the township. The report must be filed with the Township Clerk within 6 months after the end of the fiscal year. The Township Clerk will then file a certified copy of the report with the County Clerk. The Township Clerk will also publish a copy of the report in the newspaper, though publishing is not required if the township has a CPA audit. There is no statutory format for this report. The **Annual Financial Report (AFR)** is to be filed with the Comptroller's Office within 6 months after the end of the fiscal year.

The Township Supervisor also acts as treasurer of the township. When the electors at an annual or special town meeting vote to transfer money from one fund to another, the Township Supervisor, as treasurer, shall make the transfer as directed. When the Trustees order audited township bills to be paid, the Township Supervisor must pay the bills accordingly. When the Highway Commissioner submits road bills paid (and if they have been audited by the board of Trustees), the Township Supervisor must pay the bills.

General Assistance also falls under the jurisdiction of the Township Supervisor. The Township Supervisor may appoint other employees without prior approval of the township board and determine their compensation and duties. Payments issued to General Assistance recipients may be made prior to auditing by the board of Trustees.

Township Clerk

The Township Clerk is charged with vital important duties within the township. The Township Clerk must keep minutes of all township meetings and record closed sessions. Posting and publishing notice of all meetings is also one of their responsibilities. The Township Clerk is a vital component within township government, the person elected to this position needs to be accurate, punctual, and meticulous.

The Township Clerk is also the ex-officio Clerk of the road district, the local election authority, and keeps all the township and road district records except for general assistance case records. The Township Clerk is also responsible for posting legal announcements for the township and road district.

The Township Clerk gives notice of meetings. The Clerk is the official custodian of all records, books, and papers of the township, and must duly file all certificates or oaths and other papers required by law to be filed in the Township Clerk's office.

All township actions must be recorded by the Township Clerk; the Township Clerk may administer oaths and take affidavits in all cases required by law to be administered or taken by township officers. The Township Clerk may administer oaths for absent voters as required by general election law. The Township Clerk, when authorized by the township board, may appoint one deputy Clerk. The Township Clerk must annually certify to the county Clerk the amount of taxes required to be raised for all township purposes (levy). The authority of the county Clerk to extend the township tax is the Township Clerk's certificate, without which any attempt to extend tax is illegal and void.

Public Act 100-0983 requires Township Clerks to "attest" the signatures of Supervisors on all payouts from the township and road district treasury (including payments for cemetery purposes). The law is straight forward and provides a great opportunity for township government to demonstrate a continued commitment to transparency, as every payment made will now have the Township Clerk verifying its authenticity.

Township Trustees

Township Trustees comprise the legislative branch of the township. With the Township Supervisor, they have voting rights over establishing township policies outside the jurisdiction of the Assessor and Highway Commissioner.

The township board of Trustees handles the approval of many of the moving parts of the township. The township board has the power to call special township meetings and determines the place for holding the annual or special township meetings. The resignation of a township official is made to the township board, except in the case of a multi-township Assessor whose resignation is made to the multi-township board. Within 60 days, the township board must fill all vacancies occurring in any of the township offices, except for the office of multi-township Assessor.

The position of "Trustees" used to be titled as "auditor," and you can see why with other duties the Trustees hold such as the power to audit the accounts of the Supervisor and Highway Commissioner. They should check to see that the public official has drawn his or her order on the proper fund in line with the budget and appropriation ordinance. If orders are not in accord with the budget and appropriation ordinance,

then the bills should not be approved. Also, if the account does not have funds in the bank to cover the order, the bill may not be paid. In terms of the Highway Commissioner, if they do not have an item budgeted for, then the township Trustees can refuse to allow the bill for that purchase. Otherwise, the board must approve the expenditures.

Trustees should also oversee the annual audit. If a township receives \$850,000 or more in revenues during the fiscal year (exclusive of road funds), the township board must have a CPA audit done within 6 months after the close of each fiscal year. The board must file a copy of the audit with the Township Clerk and the county Clerk. In townships that receive revenues of less than \$850,000 in a fiscal year (exclusive of road funds), the township board shall have all accounts and records of the township audited by an independent auditing committee composed of 3 township electors who are chosen by the board. A copy of the auditing committee's report must be filed with the township and county Clerks. Regardless of annual appropriation, every township board must have a CPA audit conducted within 6 months after a) the end of each term of office of the Township Supervisor, and b) after a vacancy occurs in the office of the Township Supervisor.

The budget process also falls under the purview of the Township Trustees. The township board prepares the township budget and appropriation ordinance within or before the first quarter of each fiscal year. The tentative budget must be made conveniently available for public inspection at least 30 days prior to a public hearing. A notice of the public hearing must be published in the newspaper at least 30 days prior to the public hearing. A public hearing is held on the tentative budget, and the board of Trustees adopts the budget. A copy of the budget is to be filed with the township and county Clerk within 30 days after its adoption. The township board of Trustees also approves and adopts the Highway Commissioner's budget or any part of the budget they deem necessary. The Road district budget is adopted at the public hearing.

The township board may amend the budget and appropriation ordinance anytime during the fiscal year by following the same procedure as is provided for its original adoption. Transfers can be made between line items within any fund in the budget and appropriation ordinance not to exceed 10% of the total amount appropriated in each fund. You **cannot** make transfers between appropriated line items in **different** funds. If needed, the township board may borrow money from any bank or financial institution or, with the approval of the Highway Commissioner, from a township road

district fund, if the money is to be repaid within one year from the time it is borrowed.

Highway Commissioner

The Highway Commissioner is responsible for maintenance of all roads and bridges in the road district that are not part of other governmental road systems.

Annually, the Highway Commissioner must submit a levy and a budget for the road district. The tax levies are submitted to the township board in order to be certified to the county Clerk and filed no later than the last Tuesday in December. The certificate of levy may not be increased or decreased in any way by the township board. If the levy is an increase of more than 5% over the previous year's extension, then the road district must complete the Truth in Taxation process. The Highway Commissioner must present to the Township Clerk and the township board a tentative budget and appropriation ordinance thirty days prior to the adoption.

As the head of the road district, the Highway Commissioner is responsible for services and equipment. Except for professional services, when the cost of construction, materials, supplies, new machinery, or equipment exceeds \$30,000 the contract for such is awarded by the Highway Commissioner to the lowest responsible bidder. An advertisement for bids must be published at least once by the Township Clerk in a newspaper at least 10 days prior to the time set for the opening of the bids. The township Highway Commissioner has the authority to purchase, lease, or finance the purchase, of equipment under contracts providing for payments in installments over a period of time not more than 10 years with interest not to exceed 9%. Within 30 days preceding the annual township meeting, the Highway Commissioner must submit a report to the township board showing an inventory of equipment over \$200 in value and condition and a statement of outstanding bills.

When paying bills, the Highway Commissioner fills out an order for payment. This must be countersigned by the Clerk prior to approval by the township board. The Township Clerk then delivers all approved claims to the township Supervisor for payment. Within 30 days after issuing warrants, the Highway Commissioner must furnish the county engineer a list of such warrants showing where money was spent, for what purpose, and the amount expended. The Township Clerk must countersign and keep records of the warrants.

In the effort to manage the services of the road district, the Highway Commissioner has the authority to contract with the Highway Commissioner of any other road district or with the corporate authorities

of any municipality or county to furnish or obtain services and materials for the maintenance, repair, and construction of roads.

Township Assessor

The Township Assessor establishes value on all parcels of property within the township. The Township Assessor does not levy taxes. The values determined by the Township Assessor are used by other governmental entities to levy their taxes against.

The most central duty of the Assessor is to review all property to be assessed. And in doing so, the Township Assessor finds the market value for all properties and keeps up to date with market values, as these numbers change regularly. The Township Assessor must always value new construction as well. The Township Assessor also helps on all appeals or defends all appeals.

Keeping the Township Assessor's office running smoothly and efficiently is paramount to the success of this position. Annually, the Township Assessor must submit a budget request to the township board. The Township Assessor also must keep up on new and old legislation as it impacts property and assessment. Being the source of facts, figures, and information on the economy and spending of taxing bodies is the ultimate responsibility of the Assessor.

Along with the Township Assessor, there is the Multi-Township Assessment District (MTAD) Assessor. Per state statute, any township with less than 1,000 inhabitants can voluntarily be part of a multi-township assessing district. The MTAD board is comprised of the supervisors and clerks of the townships in the Multi-Township Assessment District. Each MTAD board is made up of a chairperson, a clerk, a treasurer, and trustees. The Multi-Township Assessor performs assessment functions in the townships forming the MTAD.

Township Tax Collector

Only three counties in Illinois have the office of the Township Tax Collector: Madison, Will, and Peoria. The primary duty of the Tax Collector is to collect property taxes.

The Tax Collector must, within 60 days of receiving the tax books, return the tax books and make a final settlement. They should also submit a detailed written statement regarding the amount of taxes paid under protest and the amount of taxes they have been unable to collect on property, and pay all monies collected.

All of these positions—Supervisor, Township Clerk, Highway Commissioner, Trustees, Assessor, and Tax Collector—come together as the building blocks of the township to ensure that the township is able to perform its duties and serve its people.

Get Ready for Annual Town Meeting April 9

For annual meetings, the law requires that the Township Board adopt an agenda at least 15 days before the meeting. Voters may request an agenda item for consideration by giving written notice of a specific request to the Township Clerk no later than March 1, 2024 before the annual meeting. Items not on the published agenda may **NOT** be considered or added to the agenda at the meeting.

Annual Town Meeting Notice—Notice of the time and place of holding the annual township meeting shall be given by the township clerk (or in the clerk's absence, the supervisor, assessor, or collector) by posting written or printed notices in three of the most public places in the township **at least 15 days before the meeting and, if there is an English language newspaper published in the township, by at least one publication in that newspaper before the meeting.*** The notice **shall** set forth the agenda for the meeting.

Agenda—Not less than 15 days before the annual meeting, the township board shall adopt an agenda for the annual meeting. Any 15 or more registered voters in the township may request an agenda item for consideration by the electors at the annual meeting by giving written notice of a specific request to the township clerk no later than March 1 prior to the annual meeting. The agenda published by the township board shall include any such request made by voters **if** the request is relevant to powers granted to electors under the Township Code.

Additional Agenda Items—Any matter or proposal not set forth in the published agenda shall not be considered at the annual meeting other than advising that the matter may be considered at a special meeting of the electors at a later date.

Supervisor's Annual Financial Statement—It is the duty of the Township Clerk to post a copy of the supervisor's annual financial statement at the place of holding the Annual Town Meeting. This **MUST** be done at least 2 days before the Annual Town Meeting is held.

Annual Town Meeting Day—No Annual (or special) Town Meeting may begin before 6:00 p.m. The Township Clerk, if he/she is present, shall call the meeting to order. After this, the clerk shall call for nominations for a Moderator and the electors present will elect someone to serve as moderator. Before the moderator enters the duties of office, he/she shall take the oath of office administered by the Township Clerk.

Please note: The Township Clerk is the **ONLY** township official acting in **ANY** official capacity at the Annual (or special) Town Meeting. Everyone else present, regardless if they are an elected official or not, are there as electors (voters) and each have an equal vote in each matter voted upon.

Voting at Annual Town Meeting—Only registered voters of the township may vote at the annual (or special) town meeting. The township clerk therefore must obtain a list of the township's registered voters from the county clerk prior to the meeting being held. This list must be used to establish who is or isn't a registered voter and able to participate in the meeting.

Minutes of Annual (or Special) Town Meeting—After a moderator is elected, the Township Clerk acts as clerk of the meeting and keeps an accurate record of the proceedings at the meeting. The minutes shall be signed by the Township Clerk and the Moderator of the meeting.

Financial Statement—It is the duty of the township clerk to read aloud **OR** provide a copy of the unaudited statement of the annual financial statement of the township supervisor to the electors at the annual town meeting.

Powers of Electors—There are many powers that the electors **MAY** take at the Annual (or special) Town Meeting. The following page lists all of those powers. You might keep this list of powers available for your annual town meeting.

***The last day to publish/post the notice is March 26, 2024.**

The Electors Present at the Annual Town Meeting Have the Power To:

1. Take all necessary measures and give directions for the exercise of their corporate powers. (60 ILCS 1/30-25)
2. To fix the hour at which town meetings shall be held. (60 ILCS 1/30-30)
3. To spend monies for preparation of a detailed property record system. (60 ILCS 1/30-45)
4. Make orders for the purchase and sale of property. (60 ILCS 1/30-50)
5. May declare property of the township to be surplus for purposes of donating the property to a historical society or other not-for-profit corporation. (60 ILCS 1/30-53)
6. To authorize the township board of trustees to appropriate monies in excess of the sum provided in the Public Graveyards Act, for the purpose of putting any old, neglected graves and cemeteries in the township in a cleaner and more respectable condition. (60 ILCS 1/30-60)
7. Provide for the decoration and maintenance of graves of persons who at any time served in the armed forces of the United States which are within the township. (60 ILCS 1/30-65)
8. Provide space in any township building for courtroom and office use by Circuit Court. (60 ILCS 1/30-70)
9. To authorize the township board of trustees to exercise the powers conferred by the "Township Zoning Act". (60 ILCS 1/30-75). This does not apply in any county where a county zoning ordinance or resolution is in effect.
10. Offer premiums and take such action as shall induce the planting and cultivating of trees along the highways in the town and protect and preserve trees standing along or on highways, and purchase, plant, and cultivate along the streets and highways in the township. (60 ILCS 1/30-85)
11. Make rules and regulations for ascertaining the sufficiency of all fences in the town and determine what shall be a lawful fence within the town; except as otherwise provided by law. (60 ILCS 1/30-90)
12. Prohibit animals from running at large. (60 ILCS 1/30-95)
13. Establish and maintain pounds where deemed necessary. (60 ILCS 1/30-100)
14. Impound animals. (60 ILCS 1/30-110)
15. Construct and keep in repair public wells or other watering places and regulate the use thereof. (60 ILCS 1/30-115)
16. Prevent the deposit of night soil, garbage, or other offensive substances within the limits of the town. This section does apply to refuse disposal facilities regulated by the Illinois State Department of Public Health and the county in which the facilities are located. (60 ILCS 1/30-120)
17. To adopt ordinances regulating standing or parking of recreational vehicles on township roads within each township. (60 ILCS 1/30-125)
18. Declare inoperable motor vehicles a nuisance. (60 ILCS 1/30-130)
19. Authorize the licensing and regulation and direct the location of all places of business of purchasers, traders, and dealers in junk, rags, and any secondhand article, including motor vehicles, except in cities, villages, and incorporated towns in such township which, by ordinance, provide for such licensing, regulation, or places of location. (60 ILCS 1/30-135)
20. Regulate hawkers, peddlers, pawnbrokers, itinerant merchants, and transient vendors. (60 ILCS 1/30-140)
21. If a township is not included in the mental health district organized under the community mental health act, the electors may authorize the board of trustees to provide mental health services (including service for the alcoholic and the drug addicted, and for persons with intellectual disabilities) for residents of the township by disbursing funds if available by contracting with mental health agencies approved by the Department of Human Services, alcoholism treatment programs licensed by the Department of Public Health, and treatment facilities and other services for substance use disorders approved by the Department of Human Services. To be eligible to receive township funds, an agency, program, facility, or other service provider must have been in existence for more than one year and must serve the township area.
22. In counties having less than 1,000,000 inhabitants, to authorize the board of trustees to contract with one or more incorporated municipalities lying wholly or partly within the boundaries of such township, or with the county within which the township is located, to furnish police protection in the area of such township that is not within the incorporated area of any municipality having a regular police department. (60 ILCS 1/30-150)
23. Authorize contracts with county sheriff to furnish police protection in unincorporated areas. (60 ILCS 1/30-155)
24. In counties having a population of 1,000,000 or more, to authorize the board of trustees to contract with one or more municipalities in the township or with the county within which the township is located to furnish police protection in the unincorporated area of the township. The board of trustees may declare the unincorporated area of the township a special police district for tax purposes, proof of which authorizes the county clerk to extend a tax upon the special police district in the amount specified in the annual town tax levy, but not to exceed a rate of .10% of the value of taxable property as equalized or assessed by the Department of Revenue. (60 ILCS 1/30-160)
25. Authorize fire protection in unincorporated areas. (60 ILCS 1/30-165)
26. To authorize the board of trustees to contract for the furnishing of mosquito abatement services in the unincorporated areas of the township. (60 ILCS 1/30-170)
27. To authorize the supervisor to file an application for the township and all other bodies politic established by or subject to the control of the electors to participate in the Illinois Municipal Retirement Fund. (60 ILCS 1/30-180)
28. Allow for voters at the Annual Town Meeting to transfer funds from one or more funds to other or different funds, or to the general road and bridge fund or any fund raised by taxation or bonds for road and bridges. (60 ILCS 1/30-185 and 1/245-5)
29. Make all such by-laws, rules, and regulations deemed necessary to carry into effect the powers herein granted and may impose fines deemed proper, except when a fine or penalty is already allowed by law. No offense shall be classified in excess of a petty offense. (60 ILCS 1/30-190)
30. Apply all penalties, when collected, in such manner as may be deemed most to the interests of the township. (60 ILCS 1/30-195)
31. By a vote of the majority of electors present at a town meeting, the electors may authorize that an advisory question of public policy be placed on the ballot at the next regularly scheduled election in the township. The township board shall certify the question to the proper election officials, who shall submit the question in accordance with the general election law. (60 ILCS 1/30-205)
32. Adopt revised tax schedule for town purposes. (60 ILCS 1/235-5 and 1/235-10)
33. Increase tax rate for road purposes. (605 ILCS 5/6-504)
34. Tax for construction of bridge at joint expense of county and road district and obtain aid from county. (605 ILCS 5/6-508)
35. Request referendum to issue bonds for road purposes. (605 ILCS 5/6-510)
36. Petition for road or road improvements. (605 ILCS 5/6-601)
37. Request referendum to repeal special tax for road purposes. (605 ILCS 5/6-617)
38. Authorize the use of permanent road funds, general road and bridge funds, or town funds for the purpose of collecting, transporting, and disposing of brush and leaves. Allow general road and bridge or town funds to also be used for the purpose of providing disaster relief and support services approved by the township board of trustees at a regularly scheduled or special meeting. (60 ILCS 1/30-117)



GARY KOSNOFF
Principal

Office: (224) 257-4077
Cell: (847) 533-1587

3025 Highland Parkway, Suite 650
Downers Grove, IL 60515
gkosnoff@onedigital.com | www.onedigital.com

Learn more about our
Employee Benefits
Insurance Practice.

Scan here:



Or visit: www.onedigital.com

MIDSTATE ASPHALT REPAIR, INC.

SPECIALIZING IN SPRAY PATCH
APPLICATIONS IN CENTRAL ILLINOIS



SCOTT HOSTETLER
PRESIDENT / OWNER
(309) 264-1795

SCOTT@MIDSTATEASPHALTREPAIR.COM
WWW.MIDSTATEASPHALTREPAIR.COM

Brent (309) 231-4559

Willa (309) 231-4556

Ace In The Hole

Spray Patching & Crack Sealing

Owner: Willa Warnkes-Sipp
15820 McDonald Road
Hanna City, IL 61536

Bonded & Insured



**LIQUID OIL & CHIP
EXPERTISE
RECLAMATION
DRIVEWAYS & LANES**

ILLINOIS ROAD CONTRACTORS INC

217 245 6181

**A Century of
Expertise and
Quality**

STILL SERVING YOU



TANKS & PIPE
DKTANKS.COM

**LARGE
DIAMETER
STEEL PIPE**



**HUGE INVENTORY OF
USED STEEL PIPE**



**NEW HDPE PLASTIC
DUAL WALL PIPE**

618-592-3040





Migrant Worker Issue

Chuck Layer

President, Township Supervisors of Illinois
Supervisor, Blackhawk Township, Rock Island County

Our Division's General Assistance Training Institute (GATI) team (and our Division leadership as a whole) wants to take this opportunity to respond to a growing number of questions on a Township's role related to the new arrival of migrants in Illinois.

We realize this is a statewide issue, and that a number of you are feeling the local effects of it. We also realize each Township must consider its own unique circumstances, and that one Township board may feel differently about the situation than the next. The point of this note is simple—as more and more questions are coming into our team, we want to remind you of your general legal duties and obligations.

At the outset, we ask you to review the Illinois Department of Human Services website, as it provides a list of "Support Services for Recently Arrived Migrants." We recommend you have paper handouts of this list of resources available at your office should anyone ask you for information. Visit the Department webpage dedicated to that list of available assistance at www.dhs.state.il.us/page.aspx?item=146838.

We know some of you have been (or will be) asked about providing township assistance to recently arrived migrants—namely, General Assistance. As a reminder, a Township's General Assistance Fund is a "restricted fund/levy," meaning it can only be used for General Assistance-related purposes. Both the Illinois Public Aid Code and the GATI General Assistance Handbook provide guidance when considering eligibility for General Assistance. As our GATI team teaches, you must review and process any application for General Assistance. It is then up to the General

Assistance Office to determine eligibility. Of particular importance in this situation is Section 3.10 of the Handbook, which addresses eligibility for both citizens of the United States AND non-citizens who fit into one of the categories outlined.

Please remember that if your General Assistance Office receives an application from a recently arrived migrant and determines them to be ineligible, your Office must still adhere to the processes outlined in both the Code and Handbook (i.e., advising them of their right to appeal the decision, etc.).

Outside of General Assistance, our team also received questions about other social services a township can provide, if desired. In assessing your options, please review Article 85 of the Township Code, specifically Section 85-10 (Township powers) and 85-13 (Township services).

Please share this correspondence with your Township attorney, and work with your legal counsel to fully consider these general duties and obligations, as well as any other options your Township wishes to consider. We will continue to monitor actions and any further guidance from the State of Illinois (whether the General Assembly and/or the Department of Human Services) and will share any updates as they become available.

Upcoming Zone Meeting Dates

June 15/16	Mt. Vernon • Drury Inn
July 13/14	Rockford • Radisson
July 27/28	Bloomington • Double Tree
August 10/11	Rock Island • Bally's





Pam Bruner

Vice President, TOI Clerks Division

We preserve the history of our Township as it happens.

As the days get longer and we wait for the signs of Spring I would encourage you to take some time and go through the *Perspective* and mark your calendar with the upcoming educational events. TOI educational events, whether in person or web-based, are sure to give you the information you need to do your jobs effectively.

Remember the Annual Town Meeting is fast approaching on April 9th. Do not forget to get a list of surplus items to disperse for the meeting as well as have the Board adopt the agenda at least 15 days prior to the meeting. March 1 is the deadline for 15 or more registered voters to request an agenda item. Agenda must be posted 15 days prior to the Annual Town Meeting and the Supervisors Annual Financial Statement 2 days prior to the ATM.

You should have received your dues notice letter for 2024 by now. Please make sure when you submit your dues that you update your contact information on the form. It is especially important to give us an email contact as the dues receipt and membership card will be emailed to you. We continue to keep our dues at the rate of \$30 and in order to do this we need to reduce expenses where we can, and postage is one place we can cut back. Make sure to fill in County and Township. We have some township names that are the same in several counties, so we need both to make sure the right Township is credited.

If you have ideas for training or have topics you would like more information on, please contact me at the email below. It is our goal to provide you with the information you need to do your job efficiently.

If you have a question or suggestion, please send it to me. Email me at clerk@cordovatownship.com, write me at PO Box 311, Cordova, IL 61242, or call 309-654-2447

Wanted: A Few Township Clerks Looking to Serve on TOI Clerks Board

We are looking for energetic Township Clerks who want to share their talents with the TOI Clerks Board. We are a dedicated group of Township Clerks who work hard to bring the Township Clerks of Illinois great training to help make Illinois Township Clerks excel at our elected positions. If you would like to join us and share your knowledge with other clerks, please contact us.

Katy Dolan Baumer katysaltypes@comcast.net

Pam Bruner clerk@cordovatownship.com

Lisa Hodge clerk@blackberrytwp.com



District 2—Upper Left District 1—Upper Right District 3—Bottom

July 30th Township Election Seminar



Sponsored by the Clerks Division

Northfield Inn, Suites & Conference Center

3280 Northfield Drive, Springfield, IL 62702

Agenda

8:30 AM

Registration

9:00 AM

Opening Remarks, *Chris Kain TOI President*

9:15 AM

Welcome, *Jerry B. Crabtree TOI Executive Director*

9:30 AM

Welcome, *Katy Dolan Baumer Township Clerks Division President*

9:45 AM

Overview of Program and Materials, *Brad Ruppert Director of Member Services*

10:00 AM

Local Elected Officials and Consolidation Election 2025, *Illinois State Board of Elections*

11:30 AM

Lunch

12:00 PM

Running a Caucus, *Bryan E. Smith*

1:15 PM

Township Legal Discussion of Election Procedures, *Ross Secler OMF*
Law Firm

2:30 PM

Adjourn

County _____ Township _____

Address _____

City _____ State _____ Zip _____

Names & Email of those who will attend (please print clearly):

Supervisor: _____

Township Clerk: _____

Highway Comm.: _____

Assessor: _____

Trustee: _____

Trustee: _____

Trustee: _____

Trustee: _____

Collector: _____

Other/title: _____

Registration is \$50 per person or \$400/township for up to nine attendees. On-site registration is \$75 per person. No refunds will be given once TOI has confirmed attendance numbers with venue.

*Please make checks payable to the Township Officials of Illinois; mail to 3217 Northfield Drive, Springfield, IL 62702. Forms may also be emailed to kayla@toi.org. If you are paying by credit card, only Visa and MasterCard are accepted:

Name, as it appears on card: _____

Credit Card Number _____ Exp.: _____



Craig Smith



President, Township Highway Commissioners of Illinois
Highway Commissioner, DeKalb Township, DeKalb Co.

As a Highway Commissioner in the State of Illinois, we are responsible for over 71,000 miles of roads in Illinois.

I sit here today after having dealt with heavy wet snow in January, as some parts of Illinois received over 2 feet of snow. That was followed by subzero temperatures with heavy winds for a few days that created drifting conditions. In some cases, roads became impassable, and crews needed to work hour after hour to keep roads open to the public. Following that, in most cases around the state, the weather transitioned to sleet and ice. The icy conditions we had in the northern part of the state were something we haven't seen in a few years and hope we don't see it again anytime soon.

I do believe all of us Highway Commissioners just keep getting up in the middle of the night to head out to keep our roads safe so the public can travel our roads and the school buses can pick up children without even thinking about all the work we did to prepare the roads well before they even woke up.

Through all this, we all deal with breakdowns and lend a hand to our neighboring road districts or towns

in our area without thinking about it twice or expecting recognition. Then, if we are lucky enough when we get back to our shops, we have no calls, good or bad. I do wonder if most people in this state understand the hours we all put in while working for the same income if it snows or not, and in most cases, we don't say a word.

It is time our voices are heard. All over the state, we have people who don't know what a Township or Road District does, let alone what a Highway Commissioner does. It's time for my fellow Highway Commissioners to speak up. I am suggesting we all contact the people around us and let them know who cares for the roads they travel on. Contact your state legislators and explain how many people we affect and point out the efficiency of the job we are doing.

All our stories are different. Some of us have full time employees, and some just do it all alone. If we don't inform the people of this state what we do and make them realize the value we provide, we may not be here. If that happens, the cost to take care of over 50% of Illinois roads will go up substantially and that will be a property tax increase that I feel the people just aren't aware of or prepared for.



**THE ONE STOP COUNTRY
SHOP FOR ALL YOUR TRUCK
EQUIPMENT NEEDS**

309-533-9087

EL PASO, IL

FRAME ALTERATIONS

HYBRID WET KITS

LIGHTS / ACCESSORIES

SANDBLASTING / PAINTING

HYD. HOSE / FITTINGS

CUTTING EDGES

CYLINDER REBUILDING



Sheds and How to Assess Them

Deb Lane

CIAO-I Multi-Township Assessor
Meriden, Ophir, Troy Grove Twp., LaSalle Co.

This month's topic is **Sheds**—portable, on skids, no utility service—are they assessed or not? Thank you for the question, Rich Brehmer (Deer Creek Township Assessor, Tazewell County).

This is a question that sounds pretty simple, but guess what? It's not. It depends on what you do in your County.

Currently, I do not assess sheds that are on skids—they are portable, and the appellant would win the complaint at PTAB (Property Tax Appeal Board).

WRONG! I just found out on October 4, 2023, there have been assessment appeal cases, saying the definition of real property—a shed is real property that is subject to ad valorem taxation (assessed according to value). Boy, do I have my work cut out for me, changing all those “sheds” from NA (not assessed) to being assessed.

But remember—ask your Supervisor of Assessment: how are you assessing the sheds in your county? Are they assessing according to a size minimum? One of the cases I read about has a size requirement of 10x16 or larger. But what if you have a shed that is smaller? Is the building classified and assessed as real property?

(35 ILCS 200/1-130)

Sec. 1-130. Property; *real property*; real estate; land; tract; lot.

(a) The land itself, with all things contained therein, and also *all buildings, structures and improvements, and other permanent fixtures thereon*, including all oil, gas, coal, and other minerals in the land, and the right to remove oil, gas, and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. Not included therein are low-income housing tax credits authorized by Section 42 of the Internal Revenue Code, 26 U.S.C. 42.

A *structure* is defined in the broad sense as any construction or piece of work composed of parts joined together in some definite manner.

A *building* is defined as a fabric, structure, or edifice, such as a house, church, shop, or the like, designed for the habitation of man or animals *or for the shelter of property*.

So based on that, the PTAX Board finds the “building” or “structure” is properly classified as assessable real property and may be assessed as such regardless of its foundation.

Utility Shed–2013 Synopsis–Residential Chapter
Decided–July, 2023

Monroe County

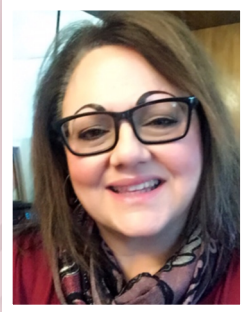
Wow, don't we use buildings “for the shelter of property” for all types of things? Lawn mower, garden tools, hoses, trash, outdoor decorations—anything you're not leaving out for the weather elements to affect them? Now that it's stated that way, isn't it like maybe a small garage?

Like I said, check with the county first and get busy, if you're not assessing the sheds already.

Rich had another question on calculation of multipliers, this will be another article.

If you have an idea for an article, please let me know. You can email me at dlane@udnet.net, or regular mail to Box 54, Troy Grove, IL 61372 or call me at cell 815-343-2127.





Tina Houdek

President, AITCOY

A Message from the President

The first day of Spring is on March 19, 2024, that is just around the corner. You would not think this is the case with the brutal winter storms and cold weather we had in January of this year.

Many high school seniors have already selected their potential university to attend after graduation. And many will be making those decisions soon. With that being said, this is a reminder that AITCOY'S scholarships are now available. We offer a \$500 undergraduate scholarship for high school seniors planning on attending a four-year university or college. Applicants must demonstrate an interest and participation in serving youth, have a "B" grade point average or above, demonstrate leadership qualities, and have a plan to pursue a major in one of the following fields: social work, counseling, psychology, youth recreation, youth prevention, or sociology. The 2024 Joseph Savino Undergraduate Scholarship Application deadline is May 17, 2024.

AITCOY also offers a \$1000 graduate scholarship for those who are pursuing a Master's degree in social work, counseling, parks and recreation, human services, and other degrees targeted toward youth and families. The 2024 Sandra Koscielniak Graduate Scholarship Application deadline is September 20, 2024. Please feel free to share our website link to those you know who can benefit as well as with your local high schools, colleges, and universities. The applications and instructions are located on our website at www.aitcoy.org.

AITCOY is in the process of planning our next Workshop schedule for May 23, 2024 and will take place at Ela Township. More information will be available soon but continue to look on our website for our workshops throughout the year. If you are interested in any specific topics, please do not hesitate to contact me at 630-483-5799 or at thoudek@hanover-township.org.

As a reminder, if you have not already paid your annual membership dues please visit our website for

the membership forms. If you are interested in being an active member or have any questions, please do not hesitate to contact me.

Regards,
 Tina Houdek, LCPC

Did You Know... March is National Social Worker Month?

This year's theme for March 2024 is Empowering Social Workers and our nation needs social workers now more than ever!

Social workers enter the profession because they truly want to help people. They go through years of education, training, and supervision so they can work with others and help them achieve their goals. Social workers work with individuals, families, communities, and the larger society. You may not know it but you will find social workers everywhere—including in your Townships. Social workers are in your Youth Divisions, Senior Divisions, General Assistance Programs, and more.

In Township Youth Divisions, social workers provide individual and group mental health therapy and counseling, addictions prevention and treatment, family therapy, youth development initiatives, financial assistance, after school and summer programing, life skills development, case management services, and resources all to youth in the communities Townships serve.

Find a social worker and thank them this month and help them feel EMPOWERED to truly make a difference in your Townships and the communities you serve!

Submitted by Oak Park Township



Lakeela Jennings



President, ITAGAC

Calling all Supervisors and Caseworkers!! We are excited to announce our third annual, in-person, General Assistance Caseworkers conference at the Par-A-Dice Business Center in East Peoria. The Conference will be held on Thursday, April 18th, 2024, from 9 am-4 pm, with registration and breakfast from 8 am-9 am. The cost is \$35 for members and \$100 for nonmembers (lunch included). We will have some great presenters coming out to discuss important topics that are facing our communities today. The presenters and topics will be the following: **Airdo Werwas, LLC** discussing changes and updates and how they apply to General Assistance; **Partners for Our Communities (POC)** will present on screening and referring newly arriving immigrants seeking asylum (requirements and available resources); **Veterans Administration Commission (VAC)** discussing veteran services and available programs and resources; **Women, Infants, and Children (WIC)**, will present on programs and eligibility requirements; and **Child Supportive Services** will present on available resources and services for children and the ins and outs of applying and receiving child support. Hope to see everyone!

To reserve your room at the Par-A-Dice call 1-800-547-0711 or 309-699-7711 reference code TAGD23C or go to exact web address www.paradice.boydgaming.com/groups-and-weddings/group-reservation?_gl=1*40ufrd*_gcl_au*OTI4MDAwNzE4LjE2OTIzNzczMjc. Enter code TAGD23C. Guest will need to adjust check in check out

date. Special rates open March 26th. The registration forms will be sent out to everyone soon. Please send information (name of township, address, email address, as well as names and emails of attending participants) and payments to **Mary Jo Imperato, ITAGAC Treasurer c/o Hanover Township, 7431 Astor Avenue, Hanover Park, IL 60133**. For more information regarding this event and other news please feel free to reach out to members in the Association.

Shedding highlight on one of the many agencies that assist throughout Illinois, the Department of Human Services (IDHS). According to www.dhs.state.il.us, the Department of Human Services is one of Illinois' largest agencies, with more than 13,000 employees. IDHS is proud of its diversity, efficiency, and the services that the agency and its community partners provide to Illinois citizens. Some of the divisions that are with IDHS are Administration, Developmental Disabilities, Early Childhood, Family & Community Services, Mental Health, Rehabilitation Services, and Substance Use Prevention & Recovery. The most common program is the Cash Assistance, Supplemental Nutrition Assistance Program (SNAP), and Medical Assistance. For all the other programs they have to offer, please visit the website, www.dhs.state.il.us.

To renew your membership or to join, please complete the form below.

Thank you as always for assisting residents in need. Please stay safe!

To become a member, please mail payment to:

Illinois Township Association of General Assistance Caseworkers
c/o Mary Jo Imperato, Hanover Township, 7431 Astor Avenue, Hanover Park, IL 60133

☐ Yes, we want to be a member. My \$50.00 check is enclosed for 2 caseworkers.

☐ Yes, we want to be a member. My \$100.00 check is enclosed for 3 or more caseworkers.

☐ No, I do not wish to join, but please keep me on your mailing list.

Name

Township

Address

City and Zip Code

Email Address

Phone Number



Aging Well Neighborhood (AWN)

Improving the Quality of Life for Older Adults

Desiree M. Scully

MA Executive Director, Aging Care Connections

The Aging Care Connections' Aging Well Neighborhood (AWN) began in 2015 with the aim of enhancing quality of life for older adults by bringing together nonprofits, businesses, healthcare, social services, local government, libraries, and community members on their behalf. Working in collaboration, these groups create a comprehensive, well-integrated "Health Neighborhood" of services and health resources that enriches the lives of older adults in a variety of ways, including support for aging at home, health education, lifelong learning, and wellness, reducing social isolation, increasing awareness of community services/resources, and connecting older adults with health and aging services. Their efforts create a community-wide culture that celebrates and actively supports aging well.

By increasing health literacy and health self-management, Aging Well Neighborhood initiatives decrease factors that contribute to social isolation, decrease preventable illnesses, build support for older adult caregivers, raise awareness, and aid discussion of aging-related issues to help combat ageism.



Blood pressure screenings at an AWN event

The AWN includes an extensive network of community partners, all of whom share a passion for improving the health and wellness

of older adults and provide integrated health care/social supports. This type of integration is an effective strategy for helping individuals remain in their community as they age, which according to a 2021 AARP survey, is the goal of 77% of older adults. However, remaining in a single-family home or apartment can lead to social isolation. AWN monthly programs cover a wide

range of topics to help our clients continue learning, stay active, and remain healthy and engaged—in person or connected virtually. AWN programs serve as a vital source of education and connection for our participants.

The Aging Well Neighborhood program is composed of four focus areas.

Healthy Aging Programs and Resources: This focus area includes workshops, seminars, expert speakers, fitness classes, preventative screenings, chronic disease management reference materials, health and wellness materials, fitness guides, and the AWN Connections newsletter for older adults, their caregivers, and their families. Our health, wellness, and fitness offerings include evidence-based curriculums that have been shown to improve self-management of health among older adults. Since January 2023, we have conducted 224 programs with 2,708 attendees. Programs are conducted either in-person or hybrid. A growing number of workshops are also offered in Spanish.



Pickleball fitness enthusiasts

AWN Aging Well Community Teams: Local teams of older adults, businesses, non-profits, and government staff and officials work to build a culture of aging well in their individual communities by hosting educational seminars, social activities, health activities, and monthly gatherings. Local teams have a variety of programs

in place for their communities such as lunch & learn seminars, informational programs, movie screenings, meetings with first responders on personal, home, and auto safety, and blood pressure readings.

Outreach and Raising Awareness: We attend senior fairs and community events throughout the year to distribute information about aging services and support, as well as provide individualized referrals to older adults, their caregivers, and their families. We share information on ACC services and programs with local government and first responders so that they are aware of the services available for their residents and can provide referrals. We conduct regular outreach to area businesses, libraries, local government, nonprofits, and individuals to collaborate on health programs, to increase awareness and sensitivity to the needs of older adults, and to improve older adult-friendly business practices.

Community Convening to Support Latino Older Adults: In addition to increasing the number of



Outreach table at Community Health Fair

offerings in Spanish, Aging Care Connections' AWN is committed to learning how to better serve Latino older adults. Working with a

coalition of public and private leaders from across our community, our goals are to better understand needs, identify challenges/solutions and opportunities for collaboration, and put outreach/service plans in place.

In its nine years of programming, the AWN continues to grow and evolve to support the changing needs and wants of our community and to actively assist older adults in taking charge of their health and life planning. Older adults who have participated in Aging Well Neighborhood programs say that these experiences have had an enormous impact on their lives, wishing that more opportunities to participate could be available. Participant comments include:

"My husband and I regularly attend your classes. We really appreciate the variety of topics you offer and all of the different speakers. These classes are a blessing."

"I didn't realize what an impact these regular exercise classes were having on my stamina until I had to stop

attending for a while when I was sick. Thanks—I'm feeling a bit more like myself!"

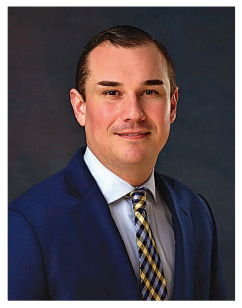
"The content is interesting, relevant, and such a great variety. You make it so easy for us to join and participate in the classes. Thank you for helping us stay fit and involved."

Aging Well Neighborhood benefits not only older adults. The sandwich generation—adult children assisting their aging parents and grandparents—are often the decision makers in their parents'/grandparents' care, the conduit to reach this segment of older adults, and the impetus behind getting them involved in community programs. Outreach to the Latino community and to the sandwich generation will extend this important programming to older adults not reached previously and offer them access to information, activity, educational, and social programs.

In our society, aging is often a topic that is stigmatized or ignored. The Aging Well Neighborhood was established to create an integrated approach to older adult services to make a difference in their health, wellness, and knowledge, and to help them to age well in their community. By building positive community conversations about aging through programs like AWN, we can decrease factors that contribute to social isolation among older adults, build support for caregivers of older adults, and build willingness to discuss aging-related issues. This encourages community members to proactively seek community resources for support, ultimately creating a community-wide culture that celebrates and supports aging well.

Located in La Grange, Aging Care Connections serves over 13,000 older adults and their caregivers and family members each year, from 38 communities in the Lyons, Proviso, Norwood Park, Riverside, and Leyden Townships. To learn more about Aging Care Connections and Aging Well Neighborhood, visit AgingCareConnections.org.

For more information about ITASCSC (Illinois Township Association of Senior Citizen Services Committees), visit us at itascsc.net. If your Township offers services to seniors—or would like to start—and isn't a member of ITASCSC yet, complete a membership application (available in the Forms section on the website) and submit it with your payment. Get access to members-only resources and the opportunity to work alongside a great network of professionals serving older adults! If you have questions, reach out to ITASCSC President Becky Cordes at Schaumburg Township: 847-884-0030.



Jurisdictional Complexities of Municipal Sales Tax

Steve Judge

Judge Law, LLC

The recent case of *Village of Arlington Heights v. City of Rolling Meadows*, 2024 IL App (1st) 221729, revolved around a dispute between two neighboring municipalities concerning over \$1 million of sales tax revenue that the Illinois Department of Revenue (IDOR) mistakenly allocated to the wrong party for more than eight years. The central issue was whether the rightful payee, Arlington Heights, could recover the misallocated revenue from Rolling Meadows, the municipality that erroneously received it.

The background of the case involves the opening of Cooper's Hawk Winery and Restaurant in Arlington Heights in June 2011. The IDOR mistakenly believed the restaurant was located in Rolling Meadows and consequently sent the sales tax revenue generated by the restaurant to the wrong municipality for over eight years, totaling over \$1.1 million. When Arlington Heights discovered the error in March 2020, it notified IDOR, which reimbursed Arlington Heights for the misallocation from July 2019 to December 2019, amounting to about \$109,000.

Upon Rolling Meadows' refusal to return the remaining misallocated revenue, Arlington Heights filed a declaratory complaint seeking a determination that it was entitled to the full amount of misallocated sales tax, along with relief for unjust enrichment and conversion. Rolling Meadows moved to dismiss the complaint, arguing jurisdiction, statute of limitations, and the doctrine of nonliability. The trial court granted the motion, citing *City of Chicago v. City of Kankakee* as precedent and determining that IDOR had exclusive jurisdiction over Arlington Heights' claims.

Sales Tax Versus Use Tax

Under the Retailers' Occupation Tax Act (ROTA), the State imposes a sales tax on retail sales of merchandise. 35 ILCS 120/1 et seq., West 2020. Businesses collect sales tax and remit it to the Illinois Department of Revenue (IDOR), which then allocates a portion monthly to the municipality where the sales

occur. Annually, IDOR provides municipalities with a list of all registered retail businesses within their boundaries, along with monthly updates showing additions or deletions.

Conversely, use tax, governed by the Use Tax Act, 35 ILCS 105/1 et seq., West 2020, pertains to the sale of personal property used in Illinois but purchased from an out-of-state retailer via the Internet, telephone, or mail. The primary purpose of use tax is to prevent the avoidance of sales tax on out-of-state purchases and safeguard Illinois merchants against the diversion of business to retailers outside the state. *Performance Mktg. Ass'n v. Hamer*, 2013 IL 114496.

The general rate for both sales and use tax is 6.25% of the item's sale price, with 5% allocated to the State. 35 ILCS 105/3-10, 35 ILCS 120/2-10, 30 ILCS 105/6z-18, West 2020. Under ROTA, the remaining 1.25% is distributed to the municipality (1%) and county (0.25%) where the sale occurred. 30 ILCS 105/6z-18, West 2020.

The distribution of funds under the Use Tax Act is more intricate. Unlike the local share of sales tax, which is entirely distributed where the sale occurs, the remaining 1.25% of the use tax is allocated as follows: 20% to Chicago, 10% to the Regional Transportation Authority Occupation and Use Tax Replacement Fund (RTA Fund), 0.6% to the Madison County Mass Transit District, and \$3.15 million to the Build Illinois Fund. The balance is distributed to all other municipalities (except Chicago) based on their proportionate share of the state population. Consequently, a municipality receives a larger amount from a local sale subject to the sales tax than from a comparable sale subject to the use tax. *City of Chicago*, 2019 IL 122878.

City of Chicago v. City of Kankakee

In *City of Chicago v. City of Kankakee*, 2019 IL 122878, 433 Ill. Dec. 73, 131 N.E.3d 112, the plaintiffs, including the City of Chicago and other municipalities, had sued the City of Kankakee and the City of Channahon, alleging unjust enrichment through a "use sale tax

swap” scheme. The scheme deprived the plaintiffs of their statutory share of Illinois use tax, claiming that the defendants had rebate agreements to return a portion of sales taxes to a retailer. This retailer would list the defendants as the site of sale, allowing them to retain a higher amount through sales tax instead of use tax.

The trial court dismissed the complaint, stating that the Illinois Department of Revenue (IDOR) had exclusive jurisdiction over tax distribution cases. The supreme court agreed, explaining the differences between sales tax and use tax and how the complex calculation required for use taxes fell within the exclusive authority of IDOR. The court cited Section 8-11-21(a) of the Municipal Code as supporting the lack of subject-matter jurisdiction for the circuit court in considering the plaintiffs’ claims. This section allowed a municipality to file an action only against the offending municipality for denied sales tax revenue due to a rebate agreement.

The court rejected the argument that *City of Chicago* broadly applied to deprive the circuit court of jurisdiction in all tax disputes between municipalities. It distinguished the case from *Village of Itasca*, emphasizing the factual differences and the limited

scope of the *City of Chicago* case holding. In *Village of Itasca*, the Village of Itasca sued the Village of Lisle to recover sales tax revenue generated by a company that falsely claimed it had moved from Itasca to Lisle. The trial court dismissed the complaint, in part, because it found the IDOR, not the court, had jurisdiction. *Village of Itasca*, 352 Ill. App. 3d at 850.

The Illinois supreme court agreed with the trial court in *City of Chicago* that the *Village of Itasca* case was distinguishable because it (i) involved taxes other than the use tax, (ii) concerned a considerably simpler fact pattern, and (iii) sought relief available without resorting to the IDOR. The supreme court noted that *Village of Itasca* entailed “the proper (jurisdiction) of sales tax between two municipalities.” *City of Chicago*, 2019 IL 122878. Contrasting the complaints, the supreme court asserted that the *Village of Itasca* complaint did not concern “the proper distribution of use taxes over a multiyear period, impacting multiple municipalities and other entities that receive a proportionate share of use tax receipts.” *Id.* Essentially, the supreme court acknowledged *Village of Itasca* but concluded the factual differences did not “inform” the court’s decision. *Id.*

2428 W. Farmington Road
Peoria, IL 61604

KOENIG BODY AND EQUIPMENT, INC.

1-800-767-7406
www.koenigbody.com

We Service all Cylinders!



Lighting



Van Packages



From Big to Small...We have it all...If it is not in stock...
We can order it in...PTO'S, Pumps, Emergency Lights, Tool
Boxes, Wet kits, Tanks,
Hydraulic Valves, Dump Bodies, Service Bodies and Service
Cranes, Platforms, Liftgates, Van Bodies, Snow Plows and Salt
Spreaders. We can make hydraulic hoses while you wait!!!



Wet Kits

Conclusion

The appellate court noted that, similar to the *Village of Itasca* case and in contrast to the *City of Chicago* case, the current dispute involved determining the appropriate jurisdiction of sales tax between two municipalities. It also entailed the potential repayment of a clearly determinable amount to the correct municipality, rather than the intricate redistribution of use taxes among multiple government entities, including nonparties. An intricate redistribution would fall under the exclusive jurisdiction of the Illinois Department of Revenue (IDOR), as per *City of Chicago*, 2019 IL 122878.

The mentioned amount could be easily calculated if Arlington Heights could substantiate that Rolling Meadows had improperly retained sales tax generated by the Cooper's Hawk restaurant. Contrary to the dissent's argument, it was emphasized that the circuit court did not need to undertake any extraordinary actions beyond its routine procedures in handling similar cases involving conversion or unjust enrichment. Consequently, the trial court was deemed capable of resolving the matter without relying on the expertise of the IDOR.

Moreover, there was a point made about the limitation imposed on Arlington Heights' recovery, specifically restricting it to a six-month offset. This limitation was considered advantageous to Rolling Meadows and viewed as conferring a windfall due to its failure to promptly report sales tax errors. This limitation was justified by referring to Section 8-11-6 of the Municipal Code (65 ILCS 5/8-11-16), which mandated that the municipal clerk forward any changes or corrections to the IDOR within six months after the IDOR submitted a list of registered entities under the Retailers' Occupation Tax Act. Rolling Meadows was held accountable for not informing the IDOR within the stipulated six-month timeframe that the restaurant was not within its city limits. The appellate court reversed and remanded the matter for further proceedings.



BUILD YOUR CUSTOMER BASE – SPONSOR & EXHIBIT AT THE 2024 TOI ANNUAL CONFERENCE & EXPO.

- ✓ **SEVERAL SPONSOR PACKAGE OPTIONS – BUNDLED BENEFITS**
- ✓ **EARLY BIRD DISCOUNT FOR EXHIBIT BOOTH**
- ✓ **BEFORE, DURING, AND AFTER CONFERENCE ADVERTISING OPTIONS**

DETAILS & REGISTRATION: WWW.TOI.ORG



TOI 2024 CONFERENCE
SPONSOR, EXHIBIT, ADVERTISE
REGISTRATION OPEN!



NOVEMBER 11-13, 2024
CROWN PLAZA, SPRINGFIELD, IL

DETAILS & REGISTRATION: WWW.TOI.ORG

ROAD GROOM MANUFACTURING

319.824.3011

**SAVING
MONEY & TIME
from ever
shrinking
budgets!**

Pull the Road Groom with a:
4WD Truck • Ag Tractor • Sand/Dump Truck

Your Solution for Maintaining Unpaved Surfaces



- Cuts washboard areas
- Clears grasses and reclaims aggregate from the shoulder
- Redistributes aggregate across the road surface and rebuilds the center crown

"We have several miles of gravel roads. This may be the best purchase we have ever made for these roads. The Road Groom has saved us ten times what it cost to purchase. It is easy to use so almost anyone can operate it effectively."

- Steve D, Town of Garfield



319.824.3011

www.roadgroom.com





Erin Valentine

Personal Perspective

Township Clerk, Long Creek Township, Macon Co.

I've been married to Bill for nearly 20 years. I have a son, Trevor. He and Crystal have twins, Lyla and Landon. My stepdaughter, Joanna and fiancé Cameron have three boys, William, Josiah, and Zach. My stepson, Craig, died in 2020.

What do you most like about township government?

It's as close to the people as you can get.

What makes your township unique?

Long Creek Township is a good mix of lifelong residents and younger families.

How long have you been involved in township government?

I began working for TOI in 1997 until my retirement in 2014 but had not held office until now.

What is it like going from working at TOI previously to now being a Township Clerk?

Having just been appointed clerk, I am trying to learn the requirements of posting notices and filing things with the county clerk, and at least a little of it seems familiar with stories I wrote for the magazine.

What is your favorite place in Illinois?

Long Creek Township!

What has been your greatest challenge in life?

I have had a blessed and happy, healthy life. Maybe accepting technology?

What do you consider your greatest accomplishment?

Being a mother and grandmother

What piece of advice would you give your 20-year-old self?

Persevere, and don't give up on other people so quickly.

I wish I could talk to:

My sister, Shirley.

Favorite way to spend free time:

Reading, crosswords, walking.

I most enjoy reading:

David McCullough books on Truman, Adams, and more; contemporary fiction.

Favorite childhood memory:

At 10 p.m. one night, a semi came down our driveway with a gift from Grandma Mae, a new piano for my sister and me.

If funds were unlimited, what would you like to do for your township?

Provide more senior housing.

What would you like for people to know about township government?

There are services like road maintenance and property assessment that are better kept local. Your road commissioner is your neighbor.

How would you like to be remembered?

Someone who shared what I had.

What do you wish you were better at?

Listening. Ironing.

What did you want to be when you were younger?

Attorney

If I won \$1 million, I would:

Probably turn it over to someone else to manage!

First job and how much I made:

I did some typing for a neighbor for \$1 an hour.

People would be surprised that I'd really like to try:

Singing back-up for Vince Gill

My advice for state/national government is:

Remember why your neighbors elected you.

Who are the people that have had the greatest influence on your life?

My mom and dad, aunts and uncles

I'm fascinated by:

People who understand football. I'm trying, sort of.

Favorite quote:

To the world you may be just one person, but to one person, you may be the world.

Since 1925



SINCE 1925
P.O. BOX 1060 520 N. WEBSTER JACKSONVILLE, ILLINOIS 62651-1060
217-245-6181 fax 217-243-0604 www.ircgrp.com

**LIQUID OIL & CHIP
EXPERTISE
RECLAMATION
DRIVEWAYS & LANES
217 245 6181**

The Davidsmeyer Family

Devon, Jim, Jeff

C.D., Ryan, Michael

GENERATIONS OF SERVICE

Originators of the Bituminous Blotter Type Road



**A Century of
Expertise and
Quality
STILL SERVING YOU**



Limestone Township

Limestone Township (Peoria Co.) hosted an ice skating rink for 10 days in December. Check out the fun that was had!



Washington Township

Originally Printed in Washington Courier Vol. 67, No. 28

The Washington Township (Tazewell Co.) building was dedicated to David Weaver, former Washington Township Highway Commissioner who served in that capacity from 1970-2015, on December 21, 2023.



The crowd gathered for the dedication of the David Weaver Building in Washington Township.

Prior to becoming the highway commissioner he plowed snow for Washington Township for six years. Family, friends, and township employees honored David at the dedication.



Scott Weaver (right) son of David and current Washington Township Highway Commissioner congratulates his dad at the event.

Lockport Township

Lockport Township Honors the Legacy of George Mushro with Commemorative Room

A special ceremony was held at Lockport Township Government Building on Thursday, February 15th, as the community gathered to commemorate the enduring legacy of the late George Joseph Mushro, Jr. In a gesture of profound respect and gratitude, the Lockport Township Government dedicated the room used for monthly board meetings as the Mushro Legacy Room.

The Mushro Legacy Room not only honors George but also serves as a tribute to other departed Lockport Township leaders, including the late Highway Commissioner John Cielenski, Trustee Herman Alberico, and Supervisor Patricia Hartley. A plaque

on the room's exterior will bear the inscription, "The Mushro Legacy Room—In Remembrance of Past Leaders Who Have Served the People of Lockport Township." The room will feature a portrait of George, alongside a collage of pictures commemorating other deceased Township Leaders.

Township Supervisor Alex Zapien shared his thoughts, stating, "Much like how George's legacy was about being the Township Clerk and his duty was to keep the records of the Township, it is fitting that this room dedicated to past leaders be named after George, seeing as he can be the keeper of their records."

FOR SALE



Jordan Township will be accepting bids for a 2002 Model 7400 DT466 Tandem International Dump Truck.

Truck has 168,000 miles and comes with 11' Monroe plow, Bonnell galvanized 9" spreader, and Bonnell MidMount Wing.

Minimum bid: \$25,000. Bids will be accepted until 4/8/24.

Mail bids to Jordan Township, c/o Kerry Carbaugh, 28615 Surrey Drive, Sterling, IL 61081.

Bids opened at the 4/9/24 township meeting.

Jordan Township has the right to reject any and all bids, and the truck is sold as is.

Any questions, please call Kerry Carbaugh, Jordan Township Highway Commissioner, 1-815-632-2222

Advertising Gets Results

Township Perspective ads get results!

Advertisements in *Township Perspective* reach over 11,000 readers across Illinois every month.

Publication reaches:

- More than 11,000 township/road district officials
- More than 605 miscellaneous subscriptions (including state and federal agencies, township staff, news media, and libraries)
- 177 state legislators and 21 U.S. Senators and Congressmen

To learn how you can target this audience with your company's ad, contact Steve Graff at steve@jacksonstreetpublishing.com

Township equipment sells from our website, toi.org/Township-Perspective/Township-Classifieds, and from *Township Perspective*. List your surplus equipment now for results! For \$75 (copy w/photo) or \$25 (copy only), your township ad will be on our website and in the next available issue of *Township Perspective*. Email kayla@toi.org to advertise or for more information.



Miss a Live Lunch & Learn Webinar?

Visit our OnDemand Webinar library to catch up on any Lunch & Learn Webinars you might have missed!

Including, but not limited to:

- Best Practices for Township Use of Social Media
- Bidding and Purchasing
- CDL License in Township Government
- Clerk Attestation
- Decennial Committee Report Guidelines
- Statement of Economic Interest & more!

Visit <https://tgen.toi.org/index.cfm?pg=semwebcatalog>



Township and Road District Checklist

2024 Township Calendar

Checklist dates are now available on the Events Calendar at toi.org

03/01/24	Last day to Request Agenda Item	60 ILCS 1/30-10	Last day for any 15 or more registered voters in the township to request an agenda item for consideration by the electors at the annual meeting by giving written notice of a specific request to the township clerk.
03/25/24	Annual Town Meeting Agenda	60 ILCS 1/30-10	Not less than 15 days before the annual meeting, the township board shall adopt an agenda for the annual meeting. Agenda must include any elector items properly submitted by March 1st prior to the annual meeting. Agenda must be included in the meeting notice that is approved by the township board.
03/25/24	Annual Township Meeting Notice	60 ILCS 1/30-10	Clerk must post notice of annual town meeting in 3 most public places at least 15 days before meeting. If an English language newspaper is published in township, then notice must also be published in the newspaper. Notice must include agenda approved by the township board. Meeting must be after 6:00 p.m.
03/31/24	Fiscal Year Ends*	50 ILCS 330/3	Last day of fiscal year for most townships, road districts, and multi-township assessment districts. However, board of trustees may change fiscal year.
04/01/24	Fiscal Year Starts*	50 ILCS 330/3	First day of fiscal year for most townships, road districts, and MTADs. However, board can change the fiscal year.
04/01/24	Notice of Meetings (Open Meetings Act)	5 ILCS 120/2.02	Board must post public notice of its schedule of regular meetings at the beginning of the fiscal year or calendar year. The notice shall state the regular dates, times, and places. Make schedule available to any news outlet that has filed an annual request for such notice.
04/01/24	Monthly Report to County Engineer	605 IL CS 5/6-201.13	Within 30 thirty days after issuing warrants the highway commissioner reports to the county engineer a list of such warrants showing where money is spent, for what purpose, and the amount expended. Use DCEO Form #39 or design own form. Report is due each month.
04/07/24	Financial Statement	60 ILCS 1/70-15	Clerk posts a copy of the Supervisor's Annual Financial Statement at the meeting room two days before annual town meeting. The clerk no longer has to read the statement aloud as long as copies are made available.
04/08/24	Financial Statement	60 ILCS 1/70-15	Supervisor files Annual Financial Statement with the clerk. Although the law states that the statement shall be prepared within 30 days before the annual town meeting, it must be completed to enable the clerk to post it 2 days before the annual town meeting. Use DCEO Form #6 or your own form. Statement is not required to be published in a newspaper.
04/08/24	Highway Commissioners Report	605 ILCS 5/6-201.15	Highway commissioner in single township road district must prepare an annual report to the board of trustees within 30 days before the annual town meeting. Use DCEO Form #38 or your own form. Report is not required to be published in a newspaper.

04/08/24	Annual Accounting	60 ILCS 1/70-30	Supervisor accounts to board for all money received and disbursed during fiscal year. Accounting must be within 30 days before the annual town meeting.
04/09/24	Annual Town Meeting	60 ILCS 1/30-5	The Annual Town Meeting shall be held on the second Tuesday of April. Meeting must be after 6:00 p.m. Whenever this date conflicts with the celebration of Passover or Ramadan, the township board may postpone the annual town meeting to the first Tuesday following the last day of Passover or Ramadan.
04/30/24	District Treasurer's Report*	605 ILCS 5/6-205	Last day for road district treasurer to submit an itemized statement of receipts and disbursements to highway commissioner. Statement must be submitted within 30 days from end of the fiscal year. Use DCEO Form #37 or your own form. Statement is not required to be published in a newspaper.
05/01/24	Statement of Economic Interest	5 ILCS 420/4A-101 5 ILCS 420/4A-105	Elected and certain appointed officials must file a Statement of Economic Interest with county clerk by May 1st of each year. Persons appointed to fill vacancies must also file statements at time of appointment.
05/30/24	Budget Notice*	50 ILCS 330/3 60 ILCS 1/80-60	Last day to publish a notice announcing budget hearings and that the tentative budgets are available for inspection. Separate township and road district notices must be published at least 30 days before hearings in a newspaper published in the township. If there is no township newspaper, post in five of the most public places in township.
05/30/24	Budget Inspection*	50 ILCS 330/3 60 ILCS 1/80-60	Last day for clerk to make tentative budgets available for public inspection. Tentative budgets must be prepared and made available for inspection at least 30 days before hearings. It is the duty of clerk to arrange for the public hearings.
06/30/24	Budget Hearing & Adoption*	50 ILCS 330/3 605 ILCS 5/6-501	Last day to conduct budget hearings and adopt township and road district budgets. Budgets may be adopted before or during the first quarter of the fiscal year. (Do not adopt at the annual town meeting.) The township budget may be adopted at the public hearing. The road district budget shall be adopted at the public hearing.
07/30/24	Budget Filing*	35 ILCS 200/18-50	Last day to file certify budget and revenue sources with county clerk if budget is adopted at end of June. Must be filed with county clerk within 30 days of adoption. Therefore, filing deadline varies with the date of adoption. Clerk certifies the budget and supervisor certifies the revenue sources.
09/27/24	Fiscal Responsibility Report Card*	35 ILCS 200/30-30	Last day to file Fiscal Responsibility Report Card; shall submit within 180 days of the conclusion of the fiscal year. The Annual Financial Report meets this requirement. See reference above.
09/27/24	Comptroller's Report*	50 ILCS 310/3 50 ILCS 310/6	Last day to file Annual Financial Report with state comptroller's office and county clerk. Must be filed within 6 months from end of fiscal year. The report also serves as the Fiscal Responsibility Report Card.
09/30/24	Annual Treasurer's Report Completed*	30 ILCS 15/1	Last day for the supervisor to prepare combined Annual Treasurer's Report for township and road district. Report must be completed within 6 months from end of fiscal year, sworn to and filed with county clerk.

09/30/24	Annual Treasurer's Report Published*	30 ILCS 15/2 60 ILCS 1/70-30	Last day to publish Annual Treasurer's Report in an English language newspaper. Must be published within 6 months from end of fiscal year and filed with county clerk's office. Supervisor must provide each board member with copy of report as soon as possible after filing. However, such publication requirement shall not apply to any county funds or county offices or funds or offices of other units of local government when an audit of such funds or offices has been made by a certified public accountant and a report of such audit has been filed with the appropriate county board or county clerk and a notice of the availability of the audit report has been published one time in an English language newspaper published in the town, district, or municipality in which that public officer holds his or her office, or, if no newspaper is published in such town, district, or municipality, then in a newspaper printed in the English language published in the county in which that public officer holds his or her office. The notice of availability shall include, at a minimum, the time period covered by the audit, the name of the firm conducting the audit, and the address and business hours of the location where the audit report may be publicly inspected.
09/30/24	Audit	50 ILCS 310/6 60 ILCS 1/80-20	Last day for townships to file CPA audit with state comptroller's office and county clerk. Townships receiving revenues of \$850,000 or more for a fiscal year, exclusive of road district funds, must have CPA audit within 6 months from end of fiscal year. Townships receiving revenues of less than \$850,000 for a fiscal year, exclusive of road district funds, may have a 3-member independent audit committee instead of CPA audit. Committee audit must be filed with county clerk within 6 months from end of fiscal year. CPA audit required at end of supervisor's term or if vacancy occurs anytime in the position of supervisor.
09/30/24	Audit	50 ILCS 310/6	Last day for road districts to file CPA audit with state comptroller's office and county clerk. Road districts receiving revenues of \$850,000 or more for a fiscal year must have a CPA audit within 6 months from end of fiscal year.
11/02/24	Multi-Township Assessing District Salaries	60 ILCS 1/65-5	Last day for multi-township assessing districts to set the salaries for multi-township assessors and MTAD board members. Must be set at least 150 days before the election.
11/03/24	Notifying Township Central Committee of Reporting Caucus Time/Location	60 ILCS 1/45-10	Last day the township clerk shall notify the chairman or membership of each township central committee by first class mail of the chairman's or membership's obligation to report the time and location of the political party's caucus.
11/04/24	Notifying Multi-Township Central Committee of Reporting Caucus Time/Location	60 ILCS 1/45-25	Last day the multi-township clerk shall notify the chairman or membership of each multi-township central committee by first-class mail of the chairman's or membership's obligation to report the time and location of their political party's caucus.
11/13/24	Notifying Township Clerk of Caucus Time/Location	60 ILCS 1/45-10	Last day each chairman of the township central committee shall notify the township clerk by first-class mail of the time and location of their political party's caucus.

11/14/24	Notifying Multi-Township Clerk of Caucus Time/ Location	60 ILCS 1/45-25	Last day each chairman of the multi-township central committee shall notify the multi-township clerk by first-class mail of the time and location of their political party's caucus.
11/20/24	Township Official Salaries	50 ILCS 145/2	Last day for township boards to set salaries for all township officials for the new term of office. Must be set at least 180 days before the new term of office begins.
11/23/24	Publishing Caucus Notice	60 ILCS 1/45-10	At least 10 days before the caucus, the township board must publish notice of the time/location for each party caucus. The township publication deadline is Saturday, Nov. 23, 2024. The notice must be published in a newspaper of general circulation in the township.
11/23/24	Publishing Multi-Township Caucus Notice	60 ILCS 1/45-25	At least 10 days before the caucus, the multi-township central committee must publish notice of the time/location for each multi-township caucus. The multi-township publication deadline is Sunday, Nov. 24, 2024. The notice must be published in a newspaper of general circulation in the multi-township district.
12/03/24	Township Caucus	60 ILCS 1/45-10	Must be after 6:00 p.m.
12/04/24	Multi-Township Assessing District Caucus	60 ILCS 1/45-25	Must be after 6:00 p.m.
12/11/24	Last Day to Determine Tax Levy for Truth in Taxation	35 ILCS 200/18-60 35 ILCS 200/18-70	Last day for board of trustees to determine (estimate) property tax levy to comply with Truth in Taxation law. Highway commissioner determines levy for road district. Must determine levies at least 20 days before adoption. Basis for 5% computation and whether notices and hearings are necessary.
12/24/24	Last Day for Truth in Taxation Notice	35 ILCS 200/18-80	Last day notice of Truth in Taxation hearing can appear in newspaper. Notice must be in newspaper not more than 14 days or less than seven days prior to date of hearings.
12/31/24	Last Day to Hold Truth in Taxation Hearing, Adopt & File Tax Levies	35 ILCS 200/18-90	Last day to hold Truth in Taxation hearing, adopt and file township and road district certificates of levy, tax levies and Certificate of Compliance for Truth in Taxation law with county clerk.

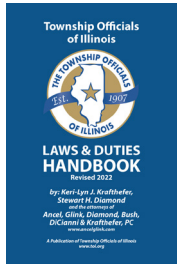
*Assumes fiscal year begins April 1

All dates re: Public Hearings for BUDGET and APPROPRIATION ORDINANCES are dates often used by many townships and road districts. Many townships and road districts adopt their budgets in February or March before their fiscal year begins. You do, however, have until the end of the first quarter of the fiscal year to hold your hearings and adopt the budget.

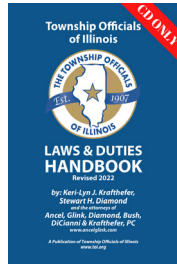
TOI Bookstore

<https://my.toi.org/toi-store>

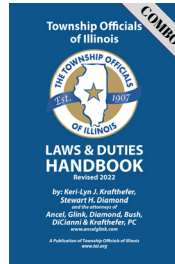
The TOI Bookstore is now exclusively online! Head to [toi.org](https://my.toi.org/toi-store) to find more details on these publications, prices, and discounts! Questions can be sent to the TOI office via phone (217) 744-2212 or via email kayla@toi.org



2022 Laws & Duties
\$35



2022 Laws & Duties CD
\$30



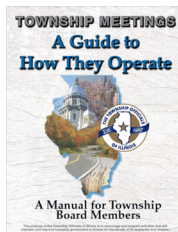
2022 Laws & Duties
Combo
\$45



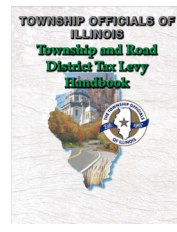
What's My Job?
\$5



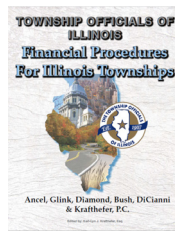
2021-2025 TOI Directory
\$50



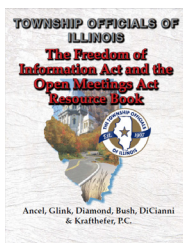
Township Meetings: A
Guide to How They
Operate
\$15



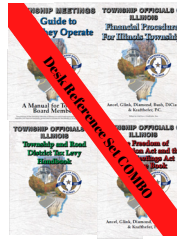
Township and Road
District Levy Handbook
\$15



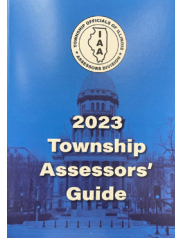
Financial
Procedures for
Illinois Townships
\$15



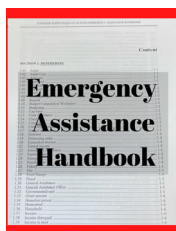
FOIA & OMA
Resource Book
\$15



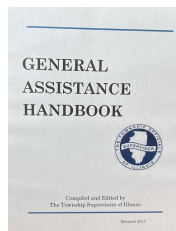
Desk Reference Set
\$45



2023 Township
Assessors' Guide
\$20



Emergency Assistance
Handbook
\$40



General Assistance
Handbook
\$150

Clerks Handbook

☐ Handbook & CD - \$50

☐ CD only - \$25

Checks payable to **Township
Clerks of Illinois**

Mail form and check to:
Katy Dolan Baumer
Hanover Township Clerk
250 S. State Route 59
Bartlett, IL 60103

Questions? Call Clerk Katy at (312) 215-5577 or e-mail her at
kdolanbaumer@hanover-township.org

Township: _____

County: _____

Clerk's
Name: _____

Best
Phone: _____

E-mail
Address: _____

Street
Address: _____

City: _____ Zip: _____

E-mail address is essential in order to receive timely
updates and other information.

Like us on Facebook! Visit us at [TOI.org](https://my.toi.org).

IN MEMORIAM

Jerome Brown, 76, of Tremont died January 25. He was the former Highway Commissioner of Elm Grove Township (Tazewell Co.)

Earl Buenting, 72, of Gifford died January 25. He was a former Trustee for Compromise Township (Champaign Co.)

Michael Burgess, 80, of Princeville died February 6. He was a former Highway Commissioner of Princeville Township (Peoria Co.)

John Diss, 85, of Ransom died January 3. He was a former Multi Township Assessor for Allen and Brookfield Townships (LaSalle Co.)

Herbert Donow, 87, of Carbondale died January 28. He was a former Trustee of Makanda Township (Jackson Co.)

Roderick Flesner, 68, of Camp Point died February 4. He was currently serving as Trustee of Camp Point Township (Adams Co.)

Burdell Foreman, 98, of Nebo died January 7. He was a former Trustee of Spring Creek Township (Pike Co.)

Kim Jolley, 71, of Indianola died December 25. He was a former Supervisor of Vance Township (Vermilion Co.)

Robert Kaylor, 89, of Illiopolis died January 6. He was a former Supervisor of Illiopolis Township (Sangamon Co.)

Vincent Keck, 85, of Neoga died January 21. He was a former Trustee of Big Spring Township (Shelby Co.)

Dale Keiser, 78, of Hillsboro died December 24. He was a former Highway Commissioner of Nokomis Township (Montgomery Co.)

Albert "Gene" Lisenbey, 86, of Centralia died January 19. He was a former Highway Commissioner of Haines Township (Marion Co.)

Vernon Long, 78, of Maple Park died November 9. He was currently serving as Trustee of Kaneville Township (Kane Co.)

Mike Olson, 68, of Shirley died September 20. He was a former Township Clerk and current Trustee of Funks Grove Township (McLean Co.)

Jerome Rakers, 81, of Aviston died January 22. He was a former Trustee of Sugar Creek Township and Breese Township (Clinton Co.)

Gary Pearl, 86, of Bloomington died January 1. He was currently serving as Trustee of Bloomington Township (McLean Co.)





New Year, Time for a New Website. New Year Discount.

\$100 OFF setup fee for a new basic site.

\$200 OFF setup fee for a Pro or Pro+ site.



IN ASSOCIATION WITH





3-POINT RULE:

Always maintain three points of contact (two hands and a foot, or two feet and a hand) with equipment or vehicle.

Don't give safety the slip.

Falling while getting in or out of truck cabs or heavy equipment can cause serious injuries. Likewise, jumping from equipment onto uneven ground or objects causes knee, ankle and back injuries. By simply following the 3-point rule, your workers will significantly reduce slips and falls on the job.

TOIRMA offers free online safety training to its members. Call us toll-free or visit our website to learn more.



**PARTNERING
WITH TOWNSHIPS**

(888) 562-7861 • toirma.org

CLAIM REPORTING HOTLINE (844) 562-2720