

*Note: These minutes are not official until approved by the Economic Development Committee at a subsequent meeting. Please refer to the meeting minutes when these minutes are approved to obtain any changes to these minutes.*

DeKalb County Government  
Sycamore, Illinois

**Economic Development Committee Minutes  
March 6, 2018**

The DeKalb County Economic Development Committee met on Tuesday, March 6, 2018 at 7:00 p.m., in the Administrative Building's Conference Room East in Sycamore, Illinois. Chairman Bagby called the meeting to order. Those Members present were Mr. Brown, Mrs. Emmer, Mr. Faivre, Mr. Osland, and Chairman Bagby. Mrs. Haji-Sheikh was absent at roll call. A quorum was established with five Members present.

Others present were Gary Hanson, Christine Johnson, Robin Brunschon, Dan Cribben, and Tim Hughes.

**APPROVAL OF THE MINUTES**

**It was moved by Mrs. Emmer, seconded by Mr. Faivre, and it was carried unanimously to approve the minutes from the February 6, 2018 meeting.**

**APPROVAL OF THE AGENDA**

**It was moved by Mr. Brown, seconded by Mr. Osland, and it was carried unanimously to approve the meeting agenda as presented.**

**PUBLIC COMMENTS**

There were no public comments.

*Mrs. Haji-Sheikh arrive at 7:10 p.m. the roll now reflected that all six Members were present.*

**COUNTY TREASURER – PRESENTATION ON PROPERTY TAX PROCESS**

The Committee welcomed DeKalb County Treasurer Christine Johnson to provide an overview to them on what the Treasurer's Office's role is within the property tax process. Ms. Johnson provided a PowerPoint presentation to the Committee outlining the efficient and cost-effective services her and her office provides as not only the County Treasurer but also as the County Collector.

As far as the property tax process, Ms. Johnson shared that the role of the County Treasurer is to prepare the property tax bills and mail them by May 1<sup>st</sup> (generally). They then collect the first installments by typically June 1<sup>st</sup> and distributes those fund proportionately to the Taxing Districts. The second installment of property taxes are collected by typically September 1<sup>st</sup> and again those funds are distributed proportionately to the Taxing Districts throughout the County. After that time, they prepare delinquent tax lists of those who have not paid their property taxes yet and send a notice to the property owners. If those properties taxes still aren't redeemed, then the Treasurer obtains a judgement in court and conducts a Real Estate Tax Lien Sale.

Ms. Johnson provided a look at what a property tax bill looks like and also shared a chart that depicted how property tax money is collected. A couple facts that were shared was that out of a property tax money that is collected: 10% goes to the County, 10% to cities, 64% to schools, 4% to townships, 3% to parks, 2% to fire, 2% to libraries, 1% to forest preserves, and 4% to other. Also, in 2016/2017, the DeKalb County Treasurer's Office collected over \$210.9 million. The money was distributed six times annually to more than 186 taxing districts.

Another part of the property tax process Ms. Johnson explained was what happens if an individual does not pay their property taxes. She shared that the responsibilities of the tax cycle once again shifts to the County Clerk at the time of the Annual Tax Sale. After the Treasurer seeks and is granted judgment by the Court for the sale of taxes on parcels with one or both installments unpaid, the County Clerk and Collector issue Certificates of Purchase to the Tax Purchasers who bid the lowest percentage of penalty at the Annual Tax Sale. It is the County Clerk's responsibility to maintain an index to the Sale, including the calculation of the dollar amounts owed on each parcel sold. Property owners pay or "redeem" their taxes in the County Clerk's Office. Tax Purchasers, in turn, are paid their original tax payment plus interest and fees. Additionally, various filings and notices are accepted and applied by the County Clerk. Redemptions can only be made by means of cash, certified funds or money order made payable to the DeKalb County Clerk. Once the redemption is satisfied a receipt will be issued. If the property owner fails to pay taxes the next year by the third week in September, the tax buyer who purchased the prior year can purchase the subsequent year at 12% interest. The property owner has a period of 2 1/2 to 3 years to redeem their property before losing their property. Six months prior to the expiration date, deed proceedings can begin. Any costs incurred in the deed process will be added to the redemption.

The properties that are not bid on at the Annual Tax Sale are defaulted to the Trustee "The County" and those go through the process of purchasing tax lien certificate over-the-counter or through assignment purchasing which are brought to the County Board for approval.

Lastly, other service Ms. Johnson shared that her offices provides is that they invest the taxes they collect. In the past 23 years, they have earned \$3,503,237.67 in interest that was distributed to taxing districts. They bill, collect, and distribute taxes on the 925 mobile homes in our county. They administer the delinquent property program with the DeKalb County Trustee and they administer the Senior Citizens Real Estate Tax Deferral Program- currently defer taxes for 42 people and \$1,090,728.28. The Committee thanked Ms. Johnson for her very informative overview of the Treasurer's portion of the property tax process.

#### **COMMITTEE MEMBER COMMENTS**

Mr. Brown shared that Whiskey Acre's Nick Nagele was a guest on the WGN Radio Show Pretty Late with Patti Vasquez. He talked Whiskey Acres, DeKalb County, and DeKalb County's Bold Spirits Producers along with the Illinois Made Program.

Mrs. Haji-Sheikh shared that the DeKalb Public Library Board would be meeting for a special meeting on Wednesday, March 7<sup>th</sup> in order to discuss the possibility of rebating about \$1 million to area homeowners. She also shared that the DeKalb County Regional Planning Commission

have recently discussed the idea of how they can provide addresses to new micro-cell towers in order for those to be taxed.

Mr. Bagby shared that he attended the Genoa Business Expo at the Genoa-Kingston High School last Saturday and noted that he was a very well attended event. He also shared that the DCEDC Annual Luncheon was coming up on Thursday, March 22<sup>nd</sup> and lastly the Community Expo hosted by the DeKalb and Sycamore Chambers of Commerce will be held on Thursday, March 29, 4 – 7 pm at the DeKalb High School Field House.

#### **EXECUTIVE SESSION**

**Mr. Faivre made a motion to go into Executive Session for the purpose of discussing Personnel per 5 ILCS 120/2(c)(1) at 8:20 p.m. Mrs. Haji-Sheikh seconded the motion and it carried by 6-0 roll call vote. Those voting yea were Mr. Brown, Mrs. Emmer, Mr. Faivre, Mrs. Haji-Sheikh, Mr. Osland, and Chairman Bagby. None were opposed.**

*The Committee entered back into their Open Meeting at 9:00 p.m. No action was taken.*

#### **COMMITTEE MEMBER COMMENTS CONTINUED**

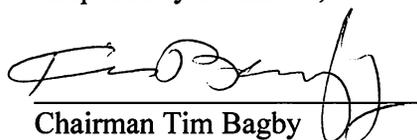
Mr. Faivre shared that one of the first places that individuals get upset about their assessments is when they see them on the County's COMPASS webpage (DeKalb County Government's custom web-based application that provides the ability to view property, tax, assessment, zoning, voting and map data) and nowhere on that page is the Township Assessor's contact information. He suggested that anywhere on the County's Website where a property tax assessment or property tax bill is located there should also be on that same page the appropriate Township Assessor's name and contact information. They are Elected Officials and they are responsible to the voters, Mr. Faivre noted. Mr. Osland agreed and shared that it is a way to ensure Township Assessor are more accountable.

Mr. Faivre also shared that he knows there is a lot of good information out on the County's Website but it is very hard to find and in order to help people understand the property tax process more he believes links should be heavily utilized in order to take individuals to pages that explain questions that they may have while reviewing their information. Mr. Faivre stressed the importance of making information accessible as possible to the public in order to yield any animosity and thoughts from the public that the County doesn't want to help them. The Committee all agreed with Mr. Faivre's suggestions.

#### **ADJOURNMENT**

**It was moved by Mrs. Haji-Sheikh, seconded by Mr. Osland and it was carried unanimously to adjourn the meeting.**

Respectfully submitted,

  
Chairman Tim Bagby

  
Tasha Sims, Recording Secretary

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## DeKalb County Economic Development Committee

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March 6, 2018

## Christine J. Johnson

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DeKalb County Treasurer/Collector



## Efficient and Cost-effective Services

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- Knowledgeable and hard-working staff
- Since 1994, only one staff increase
- Became more efficient through technology
- Development partners with DEVNET Inc., serving 120 jurisdictions in nine states
- Use of bar code readers instead of manually posting tax payments
- Accept credit card, direct debit, and online payments
- Tax distribution reports are on the web
- Use our resources to their fullest extent

## As Treasurer

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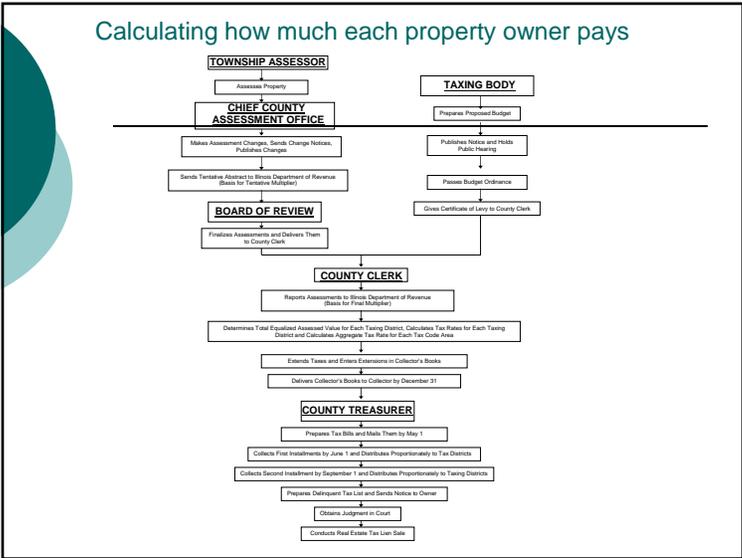
- We are the banker for the County
- DeKalb County has a \$94.6 million budget with approximately 23.3% of that derived from real estate taxes
- All county revenues flow through our office
- We do all investing of the County's funds which totals approximately an \$85 million portfolio on a daily basis
- Responsible for the safety and security of those funds
- Make every effort to protect taxpayer's dollars

### Three Priorities when Investing:

1. Security- all deposits in excess of the \$250,000 FDIC insurance are covered by collateral
2. Liquidity- Monitoring cash flow to insure that we have adequate funds available to pay our bills
3. Yield- more than \$18.5 million in interest in the past 23 years on County funds.

### As Collector

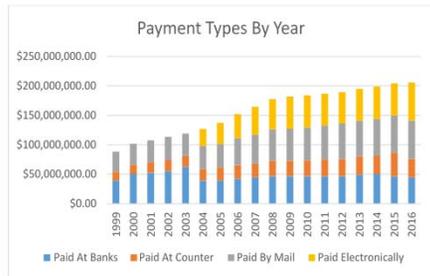
- o Mailed out 42,477 tax bills in 2017
- o In tax year 2016/2017, we collected more than \$210 million
- o We process Real Estate Tax Abatements
- o Distributions are done six times annually
- o We distribute to more than 186 taxing bodies
- o Prepaid Escrow
- o Delinquent Tax Collection
- o Tax Sale



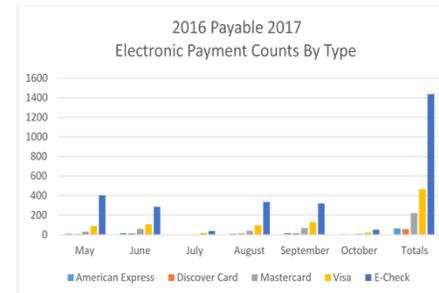
### Tax Bill

The image shows a sample of a 2018 DeKalb County Real Estate Tax Bill. It includes a header with the county name and year, a table of assessed values and tax rates for various taxing districts, and a total amount due. The bill also contains instructions for the property owner regarding payment methods and deadlines.

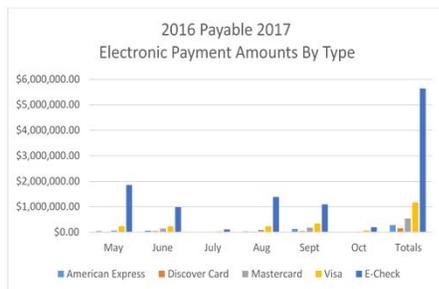
## How is the money collected?



## 2016 Payable 2017 Electronic Payment Counts



## 2016 Payable 2017 Electronic Payment Amounts

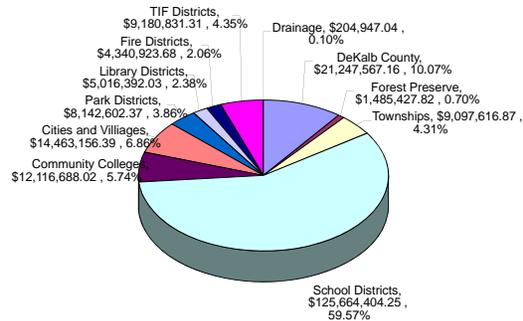


## Where does the money go?



## Property Tax Collections

- In 2016/2017 we collected over \$210.9 million
  - The money was distributed 6 times annually to more than 186 taxing districts



## What happens if I don't pay my taxes?

- Certified Delinquent Bill
- Publication
- Tax Sale
- Redemption

## Other Services

- We invest the taxes we collect. In the past 23 years, we have earned \$3,503,237.67 in interest that was distributed to taxing districts.
- We bill, collect, and distribute taxes on the 925 mobile homes in our county.
- We administer the delinquent property program with the DeKalb County Trustee.
- We administer the Senior Citizens Real Estate Tax Deferral Program- currently defer taxes for 42 people and \$1,090,728.28.

## Questions?