

CHAMPAIGN COUNTY BOARD
COMMITTEE MINUTES

POLICY, PERSONNEL, & APPOINTMENTS COMMITTEE

Wednesday, April 4, 2007

Brookens Administrative Center, Lyle Shields Meeting Room
1776 E. Washington St., Urbana

7:00 p.m.

MEMBERS PRESENT: Betz (Chair), Gross, Hunt, Knott, McGinty, Moser, Putman, Schroeder

MEMBERS ABSENT: Hogue

OTHERS PRESENT: Kat Bork (Recording Secretary), Tim Breen (IT Systems Administrator), Deb Busey (County Administrator of Finance & HR Management), Curt Deedrich (Supervisor of Assessments), Ron Gremore (Deputy County Administrator/HR), Denny Inman (County Administrator of Facilities & Procurement), Stan Jenkins (Board of Review), Susan McGrath (Senior Assistant State's Attorney), Duane Northrup (Coroner), Laura Sandefur (Board of Review), Mark Shelden (County Clerk), Dan Stebbins (Board of Review), C. Pius Weibel (County Board Chair), Dan Welch (Treasurer), Barbara Wysocki (County Board Member), Joanne Chester, Dottie Lierman, Michael Tague

CALL TO ORDER

Chair Betz called the meeting to order at 7:01 p.m.

ROLL CALL

The Recording Secretary called the roll. Betz, Hunt, Knott, McGinty, Moser, Putman, and Schroeder were present at the time of the roll call. Betz declared a quorum and proceeded with the meeting.

APPROVAL OF AGENDA/ADDENDUM

MOTION by McGinty to approve the agenda and addendum; seconded by Knott. **Motion carried.**

APPROVAL OF MINUTES

MOTION by Hunt to approve the Policy, Personnel, & Appointments Committee regular session minutes of March 7, 2007; seconded by Putman. **Motion carried.**

PUBLIC PARTICIPATION

Michael Tague, attorney for the Unit 4 School District, stated he was present to observe the discussion relative to the tax cycle. He presented a letter from Richard Schnuer, the City of Champaign Finance Director and Treasurer, who could not attend tonight's meeting. The letter expressed that the current tax cycle functions well and urged caution be used in considering any changes to the tax cycle in order to avoid negative consequences. Tague, on behalf of the Unit 4 School District, said that the tax cycle schedule should not be pushed back because it would delay the receipt of tax money by the school districts. Tague urged that no

changes be made to the tax cycle unless it is certain that changes will not cause any delays. Tague noted school districts are under tax caps and changes could prevent the full capture of the gross rates when new construction is put on the books.

Gross entered the meeting at 7:06 p.m.

MOTION by Knott to receive and place on file the letter from Richard Schnuer; seconded by Putman.
Motion carried.

Mark Sheldon spoke concerning the new tax cycle timeline that Curt Deedrich has foisted upon the other departments involved in the tax cycle. Sheldon stated the departments involved in the tax cycle had a meeting several weeks ago where they learned about the details of the tax cycle schedule and the fact that Deedrich was going to delay some of his work until October. Sheldon felt this delay would set the Board of Review behind in their work and doing so would potentially delay the County Clerk's Office work with the tax cycle. The County Clerk's Office is on schedule as of today, despite that fact that they did not receive the needed information from the Supervisor of Assessments' Office in a timely fashion this year. Sheldon stated he was disturbed at the tax cycle meeting because Deedrich was clearly intent in proceeding with changes despite statutory requirements and the advice and accumulated wisdom of numerous people involved in the tax cycle. Sheldon remarked that the current tax cycle works well. There can always be improvements and Sheldon has seen the County Treasurer, Dan Welch, work to make improvements every year. Sheldon has seen improvements made to the tax cycle in several offices, which he appreciates and so should the voters. No one in the tax cycle is opposed to change; they want to be wise and prudent when changes are implemented. Sheldon does not think this is part of Deedrich's reasoning, he feels Deedrich can make these changes, and therefore, he is going to make these changes. Sheldon noted Deedrich brought up a statutory principle in his reasoning and hired his own attorney. According to Deedrich's attorney, there are certain principles in Deedrich's duties that are directory rather than mandatory. The case law in part supports that the principles are directory rather than mandatory, even though the statute says he shall do certain things, law also recognizes that timelines cannot always be met so those are intended to be directory. Sheldon said though the statutes cannot always be strictly adhered to, they should not be belatedly ignored. Sheldon read some case law on this issue and enunciated that the laws are written for the protection of taxpayers' rights. When any person ignores what the state legislature did in trying to protect the rights of property owners, then he is attacking their right to challenge their assessments. Sheldon does not know what the remedy is in this situation. He said Deedrich is putting the County at legal risk if he goes forward with his planned changes. Sheldon stated that Deedrich's proposed timeline extends the amount of time his office has to conduct their work, but compacts the amount of time other offices have to do their work. Sheldon felt this is unfair and introduces a greater potential for error in the process. Sheldon spoke about the reality of deadlines in County government and said Deedrich is taking advantage of hard-working County employees in several offices. The County Clerk's Office has had programming changes that have caused delays because of things Deedrich has done. Sheldon stated Deedrich is acting with reckless disregard for other people in this process and the property owners. Sheldon felt when someone, with prior intent, lays out a scheme to operate in violation of statutes it rises to a case of potential misfeasance. Sheldon was willing to answer any questions at another time. If asked how these changes will affect his office, the only thing he can guarantee is that his office will do its job right. He does not yet know how this will impact his office other than causing anxiety and more work while leaving room for more error.

Dottie Lierman, the Urbana Park District Business Manager, spoke in regard to the proposed tax cycle timeline. She explained it is her job to prepare the levy for the Urbana Park District and she has to abide by statutory deadlines. Lierman must deliver the Urbana Park District levy to the County Clerk's Office by the fourth Tuesday in December. In order to meet this deadline, the Urbana Park District has to post public notices and go through a series of 3 board meetings. Therefore, the park district has to begin discussing the levy at the October board meeting and Lierman has to start preparing it in September. Lierman praised Deedrich for preparing two documents to help calculate the levy: the jurisdiction's projected assessed values for 2006 pay

2007 and a projection of the final 2006 multipliers for all 30 townships in Champaign County. Deedrich has compiled the township assessors' work to generate a document for the park district that includes a projected EAV in one year. Lierman said she does not know how she would figure out the levy without this information. She is concerned that if the Deedrich's new timeline is enacted then she will not have the information in time to use to meet her statutory deadlines. Preparing the levy is difficult enough and there is no room to change it if an entity does not levy enough. Lierman stated she must have the information in the letter from the Supervisor of Assessments' Office by the end of the second week in October to meet all the statutory deadlines. In regards to cash flow, the Urbana Park District receives its first property tax payment around June 1st. The park district's fiscal year begins in April, so they already operate for one month on reserve cash until the first property tax payment is received. It is imperative that the Urbana Park District receives this money by June 1st because they do not have enough reserves to sustain themselves for longer. She has heard that the first payment might be delayed under Deedrich's proposed timeline. The Urbana Park District runs day camps and other services during the summer so they have payrolls to meet and supplies to purchase. She provided copies of Deedrich's letter for the committee.

Joanne Chester, the Cunningham Township Assessor, read a statement from Brian Christie, the City of Champaign Township Assessor, who could not be present at the meeting. Christie's statement opposes Deedrich's changes to the tax cycle and states the changes are not in compliance with the deadlines that the Illinois Property Tax Code sets forth. Chester spoke in opposition to the proposed changes and indicated the tax cycle is currently behind schedule. She stated the new subdivision parcel numbers are normally completed by the middle of December to the first week in January. This year the parcel numbers were not done until the last week in February. The numbers were just entered into the computer last week. The township multiplier labels to be attached to property cards were about 6 weeks late and the assessor workbooks (usually ready in January) were printed just last week. The lack of parcel numbers for new construction results in the inability to run basic assessment programs. By today's date in a normal tax term, the assessors would be getting ready to finish their work close to the April 15th deadline. It is only because it is a quadrennial assessment year and they have until June 1st to complete their work that the assessors might make the deadline. Chester is worried about meeting deadlines because once the tax cycle gets behind schedule it is incredibly difficult to catch up. She believes the proposed timeline will put the tax cycle further behind. She stated that Deedrich has proposed so many different timelines that she does not know which one is the latest. The three largest townships (Champaign, Cunningham, and Mahomet) intend to send notices in late June or early July, the way they have always done, to insure taxpayers have the maximum time to file a complaint with the Board of Review. If most recent proposed timeline is followed, the County taxpayers will be receiving their notices at different times and they might contain different information. This will only serve to confuse taxpayers.

MOTION by Putman to receive and place on file the letter from Brian Christie; seconded by Hunt.
Motion carried.

Betz stated that item XII C would be moved to the top of the agenda due to the number of people present for the tax cycle issue. No member of the committee objected.

MONTHLY REPORTS

County Clerk Fees Report for February 2007

MOTION by Schroeder to receive and place on file the County Clerk Fees Report for February 2007; seconded by Knott. **Motion carried.**

COUNTY BOARD

Appointments/Reappointments

Cemetery Association

MOTION by Moser to accept the resignation of Arden Kirby from the Yearsley Cemetery Association; seconded by Knott. **Motion carried.**

Weibel nominated Amy Clabaugh to fill Kirby's unexpired term.

MOTION by Moser to appoint Amy Clabaugh to the Yearsley Cemetery Association for a term commencing April 20, 2007 and ending June 30, 2008; seconded by Knott. **Motion carried.**

Fire Protection Districts

Weibel nominated the candidates listed on the agenda for the various fire protection districts.

MOTION by Schroeder for an omnibus motion to appoint Krystal Vollmer to the Broadlands-Longview Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Franklin Davis to the Eastern Prairie Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Mark McDuffy to the Edge-Scott Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Jeff White to the Ivesdale Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Richard Amsden to the Ludlow Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Rusty Smith to the Ogden-Royal Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Dennis Butler to the Pesotum Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Clifford Gorman to the Philo Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Frederick Seibold to the Sadorus Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Harold Farley to the Scott Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Norman Paul to the St. Joseph-Stanton Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, Merle Sage to the Thomasboro Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010, and William Walker to the Windsor Park Fire Protection District for a term commencing May 1, 2007 and ending April 30, 2010. The motion was seconded by Moser. **Motion carried.**

Other

Weibel nominated Cindy Neitzel, the Nursing Home HR Director, and Kris Bolt, the Chief Deputy Sheriff, to the Job Content Evaluation Committee.

MOTION by Schroeder to appoint Cindy Neitzel and Kris Bolt to the Job Content Evaluation Committee; seconded by Putman. **Motion carried.**

ADMINISTRATOR'S REPORT

Vacant Positions Listing

The vacant positions listing was provided for information only.

JOB CONTENT EVALUATION COMMITTEE

Response to Request for Evaluation of Administrative Legal Secretary from State's Attorney's Office

Busey explained the State's Attorney's Office requested an evaluation of the Administrative Legal Secretary who answers directly to the State's Attorney, First Assistant State's Attorney, and their Investigator.

This represents a change in office structure. This position has had added responsibilities with regard to the technology system used by the criminal justice system and this individual will be responsibility for training staff in that system, as well as troubleshooting. The Job Content Evaluation Committee recommended changing the job title to Senior Administrative Legal Secretary, reclassifying the position from Grade Range F to Grade Range G, and amending the job description.

MOTION by Knott to approve the Job Content Evaluation recommendations of a position title change to Senior Administrative Legal Secretary, reclassification to Grade Range G, and amended job description; seconded by McGinty. **Motion carried.**

Response to Request for Evaluation of Personnel Records Clerk from the Nursing Home

Busey explained the Nursing Home previously had two Personnel Records in its HR Division in addition to the HR Director. Both positions are currently vacant and have been submitted to the Job Content Evaluation Committee for evaluation. The Nursing Home is realigning responsibilities to try to create a higher degree of responsibility for at least one of the positions. The result is the Job Content Evaluation Committee recommended the first position not be reclassified, but the job title be change to Human Resource Clerk and the job description be amended. The second position will have slightly more responsibility and create a tier within the HR Division and opportunity for advancement. The Job Content Evaluation Committee recommended changing the second position title to Human Resource Assistant, reclassifying the position from Grade Range C to Grade Range E, and adopting a new job description. The Human Resource Assistant would probably provide work oversight to the Human Resource Clerk.

MOTION by Gross to approve a position title change to Human Resource Clerk and an amended job description with no grade range reclassification to the first Personnel Records Clerk position and a position title change to Human Resource Assistant, reclassification to Grade Range E, and a new job description to the second Personnel Records Clerk position; seconded by Putman. **Motion carried.**

ADDENDUM

LEGISLATIVE REPORT

Resolution No. 5871 in Opposition to Senate Bill 1252

Betz stated Resolution No. 5871 in Opposition to Senate Bill 1252 was sent back to the committee for further review by the County Board.

MOTION by Knott for this item to be tabled until May due to the late hour.

Busey said, upon further review, there are individuals at the county level who believe this legislation is being proposed because of another piece of legislation also being proposed, Senate Bill 488. Senate Bill 488 allows probation officers to be eligible for the Sheriff's law enforcement retirement program (SLEP). If Senate Bill 488 passes and the County has to put all the Court Services Officers into SLEP, there will be a significant impact on the IMRF levy. It is believed that is part of the reason to exclude the pension levy from the general aggregate. Busey noted if the probation officers are made eligible for SLEP, all growth will have to go to the IMRF levy for 3 to 5 years because it will be a substantial change from the pension burden on the County.

Knott withdrew his motion.

Weibel asked for an explanation of SLEP. Busey explained SLEP is the law enforcement IMRF program which effectively costs the County twice as much as regular IMRF. The County has over 60 probation officers who are regular IMRF, many of whom have been with the County for a very long time. It would be advantageous for those employees to choose SLEP if they had the opportunity, though it would mean a

significant financial burden on them to buy into SLEP. Knott recommended the committee approve a motion opposing both Senate Bill 1252 and Senate Bill 488. Betz said being able to take IMRF off the PTELL would benefit a lot of counties who are trapped in PTELL without ever anticipating that it would be so costly. McGrath stated the committee could propose a modification of the published agenda in order to accommodate two pieces of legislation that are of the same impact. Therefore, the committee could approve a resolution opposing Senate Bill 488.

MOTION by Schroeder to approve Resolution No. 5871 in Opposition to Senate Bill 1252; seconded by Moser. Betz ordered a roll call vote. **Motion carried with a vote of 5 to 3.** Hunt, Knott, McGinty, Moser, and Schroeder voted in favor of the motion. Betz, Gross, and Putman voted against the motion.

MOTION by Knott to approve a resolution opposing Senate Bill 488 making county probation officers eligible for SLEP; seconded by Schroeder. **Motion carried.**

Knott asked if Busey could bring ballpark costs on the possible impact of this legislation to the full Board meeting. Busey said she could provide the costs based on today's payroll. Moser asked for the gross receipts tax proposal to be placed on the May agenda. Betz concurred.

OTHER BUSINESS

Proclamation Celebrating National Volunteer Week

MOTION by Knott to approve the Proclamation Celebrating National Volunteer Week; seconded by Moser. **Motion carried.**

Polling Precincts Clustering

The memorandum from the County Clerk was provided for information only.

CHAIR'S REPORT

Issues for Consideration of a County Board Strategic Plan

Betz suggested, with the committee's consent, that he, Knott, and McGinty review the responses, eliminate any duplication, and break them down into categories of what requires referendum versus those that are structural changes to make a presentation to the Board. No committee member objected.

NACo Conference

Betz stated he placed this item on the agenda because last year the committee decided to send 3 Board members to the NACo Conference and those members made arrangements to attend only to have the County Board refuse to pass a budget amendment to provide some funding for the conference registration and travel expenses. Busey provided a handout with cost estimates. Expenses for 4 days and nights at the conference, including registration, hotel, travel, and food, was estimated at \$1,641.80 per person. Betz was in favor of Board members attending the NACo Conference because ideas gathered at the conference have been beneficial to the County. Betz thought the County Board Chair and 3 Board members should attend the conference with funding built into the budget for professional training. Many Board members have attended past NACo Conferences and gained great experience. Betz thought the Urbana City Council allots funding for every council member for continuing education. McGinty asked if there was any money available in the FY2007 Budget. Busey said \$1,650 remains in the Conference & Training line, which is enough to send one Board member to NACo.

MOTION by McGinty to approve subsidizing the County Board Chair to attend the 2007 NACo Conference and including funding for County Board members to attend the NACo Conference in future budgets.

Putman asked about the amount of the per diem allowance for meals. Busey stated it is the IRS meal reimbursement rate for Richmond, Virginia. She further noted that 4 days is minimal attendance. Betz suggested the Finance Committee budget \$10,000 for the continuing education of County Board members in the next budget. Weibel stated he would need to attain permission from his spouse before confirming that he could attend the conference.

Schedule for 2007 Tax Cycle Timeline and Direction Regarding County's Resources
State's Attorney's Opinion

McGrath distributed her opinion to the committee. The committee took a few minutes to read the opinion. McGrath explained that she was asked to provide an opinion on what the County Board is entitled to do with any information they might receive on this particular issue. The County Board is required to have public participation when someone brings an issue before the Board. An example of this occurred at a recent Justice & Social Services Committee meeting when an extensive discussion about the Sheriff's taser policy. By statute and the Constitution, the County Board cannot direct the Sheriff concerning his office's taser policy. The Justice & Social Services Committee received information from the public and the Sheriff's Office, as well as partaking in extensive discussion on the pros and cons of utilizing tasers within the law enforcement establishment. The end result was that the committee received the information and some Board members had discussions with the Sheriff individually about the information that was received. The County Board, or any legislative body, as limits on what it can do with the information it receives. The County often faces liability for policies that it does not directly control; this is unfortunately a commonplace event. McGrath thought it was wise for the County Board and its committees to receive information to keep itself abreast of policies and how they impact the County. Even though the County Board does not have direct control over a policy, the Board does need to know what is happening in the various parts of County government. The County government is different from other units of government because it has department heads who are not controlled by the County, such as elected officials and constitutional officials who have autonomy. This is a difficult position for the County Board to find themselves. However, as McGrath indicated in her written opinion, there is a difference between receiving information/compiling information/monitoring what occurs and the County Board's ability to actually control what a County official does. Regarding the tax cycle, the General Assembly wanted to make it clear that there could not, and should not, be a place for political interference in the assessment process. It is very important for the taxpayers to know that the independent review that is afforded by every level of the assessment cycle is protected from political interference. McGrath strongly emphasized there needs to continue to be this distinction. The County Board can discuss this issue and meet with people within the tax cycle to bring concerns to them, but the Board must be careful about anything that appears to be a directive to the members of the tax cycle about how they carry out their duties.

Betz asked about passing a sensitive body resolution. McGrath stated she did not think the committee could make a direction to anyone within the tax cycle as to how they should carry out their business, but this does not prevent the committee from encouraging the tax cycle members to continue with the meetings that the Treasurer has established to monitor the process. The committee can also pass along any information from the public to the tax cycle members. McGrath thought it was acceptable for Board members to meet with tax cycle members individually to continue dialogue. Betz asked if McGrath's written opinion was available for public consumption. McGrath confirmed it was.

Presentation by Supervisor of Assessments

Curt Deedrich introduced himself and thanked everyone for coming and expressing concerns about the process and wanting to do the job right. Deedrich was pleased by Lierman's comments during public

participation because he liked knowing that the document his office provided to her was appreciated. The document has been produced for 2 years. Deedrich said, after a year in office, he was struck by the fact that his office knew by the fall how much increase was coming into the assessments, which would be used in the levies. He stated it was his idea, but it happened with the assistance of Busey, Tim Breen, and Bill Simmering. Deedrich stated his new timeline improves things for Lierman. The document Lierman has received does not include the EAV from other counties. The Board of Review changes and application of township equalization factors were due in February 2007 and were not included in the document set to Lierman in 2006. Deedrich stated that doing township equalization in the Supervisor of Assessments line will put the equalization on before the number goes to the Board of Review. When Lierman gets her numbers next year, equalization will be calculated in advance. Deedrich acknowledged the concerns about sending the tax bills out on time. His original timeline included publishing on October 1st. He thinks if the township assessors can get their work to him before that timeline so he has enough time to calculate the equalization, he will be able to publish before October 1st. This would be the latest time that he would publish.

Deedrich stated he visited 8 other counties and 7 of them use Supervisor of Assessments equalization. The Supervisors of Assessments in the other counties told Deedrich they were on time, but he did not obtain proof of this. The Supervisors of Assessments in the other counties told Deedrich that Supervisor of Assessments equalization should shorten the tax cycle by 1-3 weeks. The other attraction to the proposed timeline was the change to 1 notice. Currently, property owners receive 2 notices, 1 in the summer and 1 in February about equalization. When he was a township assessor, he was asked by property owners what they should do with the February notice when they had appealed their assessment in the summer. Deedrich explained they have to mail their complaint to Springfield in February because it cannot be appealed locally. Deedrich has had to explain the two-tiered system for years. A property owner can appeal locally in the summer and appeal the amount of the multiplier to Springfield in February. This has always been confusing to him. By applying township equalization in the summer after Deedrich has published, the taxpayers have an opportunity to appeal the full value locally and they do not have to mail anything to Springfield. The township assessors could choose to send out a preliminary notice, but Deedrich stated this would not be the notice a taxpayer could appeal because the taxpayer appeals the value certified by the Supervisor of Assessments, not the township assessor. In the past, the Supervisor of Assessments, took the townships assessors values and multiplied them by 1.0, certified it to the Board of Review, and the Board of Review heard complaints on that value. Deedrich recommended, if the townships want to send a notice, that they do a combined notice. If the townships assessors do not want to send a combined notice, then preliminary notices can be printed, but they need to state on the notice that taxpayers cannot appeal on the value because it will not include equalization. If some township assessors choose to send a notice, some taxpayers will receive 2 notices and Deedrich feels that would be unfortunate. He stated that McHenry County sends 1 simple postcard that contains the final number without the township assessor's or the Supervisor of Assessments' changes. Deedrich stated the taxpayers only care about the final number because they just need to know the value and how much they can appeal on. If a taxpayer wanted to track the assessment from one line to another, then they could go online and visit his office to view the record card.

In regards to claims that the proposed timeline will delay the tax cycle, Deedrich stated his proposed timeline does not affect the township assessors' work. If the township assessors get their work to him in a timely enough fashion, there is every likelihood that he will be able to publish well in advance of October 1st. But he is not willing to commit to any specific, rigid timeline at this point. Concerning the timeline after the Supervisor of Assessments certifies over to the Board of Review, Deedrich said every county he looked at does not operate the way Champaign County does. The Champaign County Board of Review gives quite a bit of time and service to a taxpayer filing an assessment complaint. The Board of Review spends time with the taxpayer and actually looks at the property in question. In other counties, it is incumbent on the taxpayer to bring in evidence to support the complaint and then the Board of Review votes in an open forum on the complaint. Deedrich thinks this is the best way for the Board of Review to operate. Deedrich has been troubled because taxpayers were told that they had to wait until July 1st to fill out a complaint on their assessments. In the other

counties that Deedrich visited, the complaints were available online and taxpayers could file a complaint any time. Deedrich felt taking complaints early could result in settling complaints without hearings, such as in the cases of recent purchase prices or recent appraisals. These can be settled if a taxpayer is willing to sign a waiver of a Board of Review hearing. Deedrich said the Board of Review would not have the same kind of workload and he is expanding the time during which taxpayers can file a complaint. Deedrich stated he would not be acting on opinions of value because that is the Board of Review's job. The township assessors and Supervisor of Assessments can correct factual errors as they are brought to their attention. Deedrich thought 2 months of hearings scheduled for 4 days a week would be sufficient to easily move through the volume of complaints, given the fact that the Champaign County Board of Review is nearly full-time. Deedrich felt the Board of Review driving to view properties is a violation of the Open Meetings Act. Deedrich stated he does not know where the concern is coming about with late tax bills. If the tax bills are late, it will be because the Board of Review would choose to do their work in a manner that does not afford them enough time to get it done. He thought the abridged method with hearings would work well in Champaign County.

Presentation by Board of Review

Stan Jenkins spoke on behalf of the Board of Review. He began by quoting a *News-Gazette* editorial from December that said "a properly run property tax system depends on the cooperation and the timely work of a number of governments and offices." He expressed that cooperation and timeliness is imperative to the tax cycle. The Board of Review has been hearing for several months that the proposed timeline will be better for the taxpayers and will not impact the tax cycle. Jenkins stated it takes approximately 8 months from the time the Board of Review takes its last complaint until the tax bill goes out for all members in that portion of the tax cycle to do their work properly. The Board of Review takes the last complaint on September 10th and the tax bills are mailed in the first week of May. Jenkins stated it does not matter whether the Board of Review takes their last complaint on October 31st or September 10th, the same 8-month clock will be ticking for the remainder of the people in the tax cycle to be able to properly do their work. In regards to the suggestion that the proposed changes will be better for the taxpayers, Jenkins explained that under the current system a taxpayer has approximately 49-50 business days to file an assessment complaint with the Board of Review. Under the new timeline, this time will be reduced to 22 days. Jenkins said it is claimed that taxpayers cannot file complaints based on the assessor notices because these are not final numbers, but complaints could be accepted from the first of the year when the final numbers will not be in place until sometime in the fall. Last year, the Board of Review received over 1,000 complaints and Jenkins feels they cannot process this workload in 22 days, especially if an emergency situation arises such as a Board of Review member being ill or a family emergency occurs. Presently, the Board of Review talk taxpayers through the complex tax system and help them with complaints. The Board of Review assists taxpayers by looking up comparable sales, equity information, and making sure the individual taxpayer received all the exemptions he/she is entitled to. Under the proposed timeline, the Board of Review will not have time to perform this service. Taxpayers will be required to have all of their own evidence in hand for a hearing. Jenkins explained the property tax system is complex and most taxpayers are not real estate professions who know how to find sales data to support their cases to reduce their assessments. If the Board of Review required the taxpayers to provide this information themselves, its workload would be much less and there would be fewer complaints. But Jenkins felt this was neither the intent of the law nor the objective of the Champaign County Board to limit the amount of help taxpayers receive when they come to a County office seeking relief. When the Board of Review receives an assessment complaint, they presently view the actual property. All 3 Board of Review members are licensed appraisers and one of the fundamentals of appraising is looking at what is being valued. Jenkins felt most taxpayers would prefer that the property in question be viewed before a decision is rendered on an assessed value. The Board of Review has conferred with McGrath and determined that they can address the issue of the Open Meetings Act while continuing to afford this service to taxpayers. Under the new timeline, the days to perform this work are gone. Jenkins said this raises the issues of the accuracy and creditability of the work being done. Jenkins stated the County has developed a lot of credibility in the tax system. Champaign County is currently 1 of only 3 counties in the State of Illinois who sends its tax bills by May 1st. Jenkins stated another

flaw in the proposed timeline is that commercial complaints are often mailed at the very last minute. As long as the commercial complaints are postmarked by October 31st, they are accepted, even if they are not received by the Board of Review until sometime during the first week of November. If a commercial complaint does not have the evidence needed to file a complaint, they are granted a 30-day extension to provide the evidence. If a claim of reduction is in excess of \$100,000 of assessed value, the Board of Review is required by law to notify taxing bodies so they have the opportunity to intervene. The taxing bodies have 30 days to intervene. This can take until December. Then the Board of Review has to arrange hearings with the interveners and the taxpayer before a decision can be rendered. Jenkins stated the proposed timeline simply does not allow the time to properly address these issues. The idea of scheduling 10-minute hearings looks great on paper, but large commercial issues cannot be considered in this amount of time. Jenkins said the timeline is unrealistic and it is disingenuous to suggest that the Board of Review should have a slipshod way of doing business that reduces a taxpayer's complaint about an assessment down to a quick 10-minute decision.

Jenkins stated the bottom line is that the proposed timeline would result in a reduced level of service to the taxpayers of Champaign County because the Board of Review will not have the time to assist the taxpayers. Jenkins remarked the idea that the proposed timeline is an office policy of the Supervisor of Assessments and it will not impact the other offices involved in the tax cycle is fantasy. There are 19 assessors in Champaign County and there are at least 6 people in the Brookens Administrative Center who are directly involved with the tax cycle. If 1 of these 25 people is allowed to unilaterally change the way business is done and tell the other 24 people they will have to adjust their schedules or compact their time so the tax bills goes out on time, then any one of the assessors could declare a new office policy that he/she would not turn work in until September 1st. Jenkins stated this is exactly what is happening. One person is going to dictate an office policy for his office without any regard to the ripple effect it has throughout the tax system. It has been stated that the proposed timeline will not affect the township assessors. Jenkins acquiesced that it may not affect them for the first year, but once the tax cycle is backed up and the assessors cannot get what they need in January and February of the following year, then the assessors definitely will be affected. Jenkins observed that most of the assessors are paid a small amount compared to the extent of their duties and yet they are some of the best public servants the County has. Jenkins said it is an insult to the township assessors to delay their work and then expect them to make up the difference in the timeline. Jenkins stated the most disturbing thing about the proposed timeline is that the statute reads "the Chief County Assessment Officer shall on or before the third Monday in June of the assessment year return the assessment books to the Board of Review." Jenkins noted the statute uses the word "shall" and though there is latitude in case law to accommodate unforeseen circumstances, this is an issue where the entire timeline is predicated on a plan made 6 months in advance to violate the statute. Jenkins does not see how any county could sanction a predetermination to break the law as a policy because one person wants to change a tax system that has been on time for many years. The proposed changes will result in a reduced level of service to the taxpayers, more confusion for the taxpayers, and risk taxing bodies not receiving their money in a timely fashion. If taxing bodies have to borrow money because the tax payments are delayed, they will have to incur addition financial burdens.

Jenkins concurred that this year's tax cycle is already behind and this proposed timeline will put the cycle further behind. Jenkins felt the proposed plan was based upon wishful thinking and speculation about what might happen. There has been no discussion about this with the other members of the tax cycle. Jenkins concurred with Shelden's comments that their office will do their job right and if the tax cycle is pushed back it will not be because the Board of Review is not doing their job. When the tax cycle breaks down, then finger-pointing will begin and blame will be assessed instead of property. Jenkins stated every system can be improved, but the current system has worked for a long time and taxing bodies get their money on time. The current system has been perfected over many years to be both timely and provide services to the taxpayers. Jenkins stated if someone wants to unilaterally impose the proposed timeline, then that person can do it and there is not much anyone else can do about it, but it is a disservice to everybody else in the tax cycle and the township assessors. Jenkins offered to answer any County Board member's questions at any time on this issue.

He feels the proposed timeline will not withstand public scrutiny. It will put taxing bodies at risk and is a disservice to the taxpayers who provide the money to those taxing bodies.

Discussion/Questions by County Board members

Betz asked Deedrich and Jenkins to be available for questions. Knott stated that though he is not a tax cycle expert, there is no reason why he should have to explain to the local school district officials or fire protection district officials why they might not receive their tax money on time. The County Board will take grief for the changed tax cycle timeline because Board members are recognizable County officials even though they have no control over this issue. He believes the County Clerk and Board of Review when they say they will do their jobs as timely as possible, while still performing their duties accurately. Knott said it is astounding that only the Supervisor of Assessments supports changing the timeline while so many other people involved in the tax cycle object to changing a system that is know state-wide for being one of the best. Knott noted that Deedrich stated 7 or 8 counties use the system he is proposes, but Dan Welch went to a meeting of other County Treasurers and learned that only 3 counties mail their tax bills on time. Knott felt the taxpayers would choose having their libraries, fire departments, park districts, and schools receive the money to pay their bills on time rather than being able to file assessment complaints year-round.

Moser asked for the names of the 7 or 8 counties who use the proposed system and how successful it is. Deedrich said the counties are McLean County, McHenry County, and Kankakee County. He could not remember the others. Moser asked about Vermillion County. Deedrich confirmed that Vermillion County uses the Supervisor of Assessment equalization system. Moser stated he manages farmland in Kankakee County, Vermillion County, and Ford County and in 30 years he has never received a tax bill on time from those counties. Deedrich is in an enviable position of being in a county that does currently send its bills on time. Moser supported the Board of Review's policy of actually viewing the property which is the subject of an assessment complaint. Moser does not understand why Deedrich would transform a system that is working into one that might not. Deedrich said he was a township assessor for 14 years before becoming Supervisor of Assessments and Champaign County is on time because his predecessors tried to ensure that township assessors had everything they needed to get their job done. He admitted there was a little delay this spring due to the Bulletin 810 that had to be put in place in 2006. Deedrich said the reason Champaign County is enviable is because of the township assessors' great work. He hopes to someday improve the software that they use, but they are making do with an older system and are on time. Betz asked for the fundamental reason for the change if the current system has worked very well in terms of timeliness. Deedrich said the fundamental reason is switching to 1 notice instead of the 2 notices. Betz asked if sending 2 notices is very expensive and sending 1 notice would save postage or if it is a convenience issue. Deedrich said it is an issue to facilitate a better understanding of the process for the taxpayer. The taxpayers will receive 1 notice that has 1 value they can appeal instead of getting a notice in the summer and a follow-up notice the next February with the multiplier. Deedrich said the taxpayers cannot keep track of what year they are in. This is something Deedrich was always concerned about as a township assessor because taxpayers could appeal their assessments locally, but had to appeal their multiplier to Springfield. He stated when McHenry County switched to the Supervisor of Assessments equalization from the Board of Review equalization the number of appeals dropped from 1,400 to 200. Deedrich said using Supervisor of Assessments equalization stops the unnecessary flow of paper to Springfield. Betz suggested, if the current system is kept, sending a letter with the first notice explaining the 2 notices and what they mean so taxpayers will understand. Deedrich said that would still force the taxpayers to appeal the second notice in writing to Springfield. By applying the Supervisor of Assessments equalization in late summer, taxpayers can apply to the local Board of Review on the full value.

Betz asked if Deedrich understood why Board members were concerned about this issue because they have been hearing uniformly from townships assessors that the assessors have a big problem with the changes Deedrich is imposing. The Board of Review is also united in disagreeing with this system. Betz asked if Deedrich understood where they are coming from. Deedrich stated he does not understand where the township

assessors are coming from because historically they have turned their work over to the Supervisor of Assessments' Office where it is reviewed and entered. The Supervisor of Assessments' Office does not do anything to the assessors' work before it is sent to the Board of Review. Deedrich stated his proposed timeline does not affect the township assessors' role. It does affect the Board of Review depending on when he is able to complete the calculations and publish in the newspaper. If he is able to do this before August 10th the statute says the Board of Review can hear complaints until September 10th. This is a possibility, but it will depend on when the township assessors get their work turned into Deedrich so he can make calculations that are needed to adequately predict the amount of equalization township by township.

Betz said he has heard from park districts and school districts that they may have to issue tax warrants because of this new system and that means interest, which is costly. Betz asked if Deedrich thought such a situation could realistically happen. Deedrich said that is only realistic if the Board of Review is not able to complete their work in the time that he has allotted. Betz asked if Deedrich agreed that his timeline only allotted 22 business days for the Board of Review to complete their work. Deedrich said no because his office is taking formal complaints now. The Board of Review can begin to act on these complaints as soon as they are back in session. Deedrich has spoken to the programmer and there is a suffix field so a complaint filed early would have a pending number on it. The taxpayer would still receive a notice and those that have pending complaints would have a notation on their notice. Deedrich does not want to turn any taxpayers away from his office by telling them that they must wait until July 1st to file complaints. He said the Board of Review will have to decide whether they have to time to walk each taxpayer through their complaint in the time he has allotted for them. Betz asked if the Board of Review's work is assisting taxpayers with their complaints. Deedrich said that is not what he has seen in other counties. The burden of taxation is on the taxpayer and the individual taxpayer must prove why the assessment is incorrect. It is not the Board of Review's job to assist a taxpayer in developing a market study because there is a website where people can do their own research on real estate sales. Betz noted a large percentage of taxpayers do not have access to the Internet, even in his district which is close to the university. When an office has a historic practice of assisting people to understand the system, to suddenly change to not providing this service will trigger anger. Betz mentioned the assessment process is very frustrating without knowledgeable assistance. Betz felt the hands-on service currently provided by the Board of Review is very important and he personally does not want it to be diminished. Deedrich stated the Board of Review can set its own rules and procedures. The Board of Review can take complaints in June, but they cannot officially act on anything until after the publication date by the Supervisor of Assessments. Betz asked Jenkins about the Board of Review changing their dates to begin hearing complaints. Jenkins said the Board of Review could theoretically take complaints throughout the season, but the issue is that most taxpayers will not file a complaint until they receive their current assessment notice. In terms of the optimistic view that so many complaints will be received earlier in the year that it will ease the workload in the back in the year when the Board of Review only has 22 days, Jenkins asked how many complaints Deedrich's office has taken so far this year. Deedrich answered 3 complaints. He further said that when tax bills are mailed by the Treasurer's Office, his office gets a flood of calls from people who are usually not pleasant to deal with and want to know what they can do about their tax bill. His office has to tell these people that they cannot do anything because the time to appeal that assessment was last year. Then people say they want to file a complaint now and Deedrich's office informs them that the Board of Review accepts complaints on July 1st. Deedrich maintained the file notice is key, but people want to fill out the complaint form when they get their tax bill.

Stebbins explained there is a possibility that the Board of Review would still have to do multipliers in a township if there is a large complaint in a small township. This would mean taxpayers could still receive a second notice under Deedrich's proposed system. Jenkins said the suggestion of taking complaints earlier in the year could be done without scuttling the entire tax system that is presently working. Betz asked how that would be done. Jenkins said there are a number of ways. When the Board of Review goes back into session for the 2007 tax year, they can create an assessment complaint form for people to fill out earlier in the year before taxpayers have their final assessments. Jenkins predicted that even with allowing earlier complaints, the majority of complaints will be filed after the final assessment notices are sent. Betz asked for a percentage of

complaints which are filed after the final assessment. Jenkins indicated there is no way to measure it because the assessment notices are presently sent in June/July and the Board of Review is taking complaints at this time. Jenkins is basing his estimation on having worked with the taxpayers for 10 years. What causes taxpayers to file an assessment complaint is a final assessment that is higher than what they could sell their property for. Jenkins said the Board of Review was willing to take some complaints earlier if it would preserve the integrity of the current tax cycle. This is a way to tweak the system to make it better instead of implementing a wholesale change on the entire structure of the system that places an additional burden on everyone else in the system.

Gross asked how the Board of Review members are paid, by salary or per diem. Busey answered the Board of Review members are paid a salary. Gross asked if the Board of Review go to view a property together or as individuals. Sandefur explained a minimum of 2 Board of Review members to view a property at the same time and sometimes all 3 members view the property when the appeal pertains to a large commercial property. Gross asked what percentage of the appeals are commercial versus residential. Sandefur said commercial appeals are maybe 5-10-% of total appeals, but they represent a larger percentage of the total tax dollars. Gross asked if the Board of Review is paid mileage to view properties. Sandefur stated the County provided an old squad car for the Board of Review's use and pays for the gas.

Putman said she was a Board of Review member more than 30 years ago and the earlier filing period interests her the most. She asked if someone files a complaint in February whether it would be a complaint based on an inexact assessment. Deedrich confirmed it would. His office would have the property's current assessed value, but the final value would not be determined until late summer. Putman asked about how a complaint is scrutinized. Deedrich explained someone filing a complaint usually meets with one Board of Review member who assist the person in filling out the form and hearing the problems associated with the property. Deedrich stated McHenry County's Board of Review is run much more like a judiciary process in that there are rules for the clerks who operate these hearings. Deedrich has spoken with Lisa Withrow in his office who would be an excellent individual to facilitate these hearings once she undergoes training. The doors to the hearing room are always kept open. Any assessment officials in the hearing room cannot discuss any assessment business when the taxpayer appears so that no appearance of a conspiracy is given. The burden is on the taxpayer to show the Board of Review why the assessed value is incorrect. Deedrich thinks this approach is better for the Board of Review. He does not think the County should be in the business of providing taxpayers with market data analysis that used to dispute or uphold valuations. He felt the three Board of Review members should operate in a formal judiciary fashion and see all the evidence at one time, then render a decision. He does not think the Board of Review should drive to the property. Putman asked the Board of Review about taxpayers submitting early complaints to the Supervisor of Assessments' Office. Jenkins stated the majority of taxpayers filing a complaint do not have the knowledge about the tax system or how to find comparable sales data to make their case. Jenkins did not intend to over-inflate the Board of Review members, but he thought meeting with at least one member who is also a licensed appraiser would be better for the taxpayers than meeting with a clerk in the Supervisor of Assessments' Office.

McGinty stated he appreciated the way Chair Betz and other committee members have tried to get to the bottom of this issue. In his personal experience, the Supervisor of Assessments chooses not to listen no matter what the argument. McGinty admitted he is not a tax cycle expert, but recognized the importance of cooperation and interpersonal relations in this situation. He reiterated that the County Board does not have authority over how the Supervisor of Assessments operates his office and the tax cycle timeline. He sees the names of people, including the Board of Review, township assessors, and a number of appointed and elected officials, who signed a petition in support of keeping the current tax cycle timeline. When McGinty has spoken to Deedrich in the past about the number of people who disagree with him, Deedrich has claimed it is a conspiracy. McGinty finds this hard to believe. McGinty is concerned about the reduced level of service to taxpayers and the fact that everybody has said they would be behind schedule because of the Supervisor of Assessments' changes. He felt the possible disservice to taxpayers and delays caused to other entities make it clear that the changes to the tax cycle are not in the best interest of the County.

Weibel stated he ran for public office for the purpose of serving the public. He is bothered that the proposed timeline will take away services that are currently provided to taxpayers. Taxpayers receive an explanation of the system and how it works, this will be eliminated. Weibel noted he filed an assessment complaint years ago and the only reason he was able to prepare it was because he had the assistance of a licensed appraiser. He could not imagine filing a complaint without any assistance. He is concerned about public officials ignoring why they are in office. Regarding the 2 notices, he felt there are ways to make the notices more understandable, such as suggested by Betz. Weibel had a difficult time trying to figure out the pros of changing the timeline when Jenkins suggested a way to allow taxpayers to file complaints earlier.

Moser stated he has received several calls from township assessors and he supports taxpayers receiving assistance from the licensed appraisers on the Board of Review, especially because making individual taxpayers hire their own appraiser would be a financial burden to people who already think they are overtaxed. Large commercial properties who can afford to hire an appraiser will likely do so. Moser felt a clerk in the Supervisor of Assessments' Office would not have the level of experience necessary to answer the complicated assessment questions that complainants would have.

Schroeder thanked Betz and Weibel for opening this matter up for a public hearing. It is important to get this matter into the public view. He thanked the elected and appointed officials for taking the time to attend the meeting. Schroeder attended the last tax cycle meeting and found it an eye-opening experience. He went to the meeting with an open mind to hear all sides because he has heard a lot of things about what has been proposed regarding the tax cycle. He appreciated Dan Welch for sponsoring the meeting and encouraging all parties to work together. Unfortunately, at the end of the meeting, Schroeder thought the situation was back to square one. Champaign County has been one of the best counties in the State of Illinois for years regarding the operation of its tax cycle. There are flaws that can be corrected, but Schroeder is concerned with the idea of changing the entire system that has functioned well. Schroeder asked for the Chair's indulgence to ask Joanne Chester a question because as the Cunningham Township Assessor, she assesses one of the largest townships in the County. Betz consented to indulge the questions. Schroeder asked Chester, based on Deedrich's statement that his new timeline will not change the township assessors' ability to be timely, if the new timeline would affect the township assessors. Chester stated if everything is behind, then the township assessors will be behind. She noted the tax cycle is late this year. Schroeder asked if Deedrich's timeline would work if the tax cycle was not behind this year. Chester gave her opinion that the timeline does not give the Board of Review enough time to do their work and the Supervisor of Assessments' Office is not capable of getting the median level of assessment correct, which would require the Board of Review to equalize again. Chester said her opinion is shared by the other township assessors. She is not sure if this year's work can be done by June 1st because the work is so backed up and the assessors are very unhappy. Chester has been working in the assessment field since 1974 and the relationship between everyone in the tax cycle over that time has been extremely cooperative, except for the 2 times she sued the Board of Review and even then they got along fine afterwards. Chester explained she sued the Board of Review twice because they refused to apply township equalization and the court ordered the equalization be applied. She stated the reason counties switch to the proposed system is because they have fallen behind in the tax cycle. She recently attended a meeting with assessors from Kankakee County who told her that they do not complete their work until late summer/early fall and found it laughable that Champaign County assessors turn in their work by June. Once a tax cycle falls behind, it is very difficult to get caught up. Schroeder asked how backed up the assessors are now. Chester said they would normally get the new property tax numbers in December when new subdivisions are platted, but they did not receive the numbers until the end of February. The assessors cannot start their computer programs to input the sale prices and descriptions of new property until they have a parcel numbers. They are only now able to run the programs to do reassessments. Schroeder asked what program the assessors use. Chester answered it is the computer appraisal system from the Department of Revenue. Schroeder asked if the State is improving the software and its cost. Chester said they are working on a Windows version of it and the software is free from the State. The computer appraisal system has done well. Schroeder asked if the program could be easily understood by a new assessor. Chester answered yes. Schroeder thanked Chester and the other townships assessors for their time.

Schroeder asked Deedrich how many of the 4 counties (McHenry County, McLean County, Kankakee County, and Sangamon County) have a tax cycle that is on time. Schroeder specified these counties because Deedrich stated at the last tax cycle meeting that he discussed his changes to the tax cycle with them. Deedrich said he did not know if the 4 counties' tax cycles are on time. It was not as much his concern given the fact that Champaign County has very good assessors who have always been on time. Deedrich said some of the Kankakee County assessors are very slow about turning in their work, but Champaign County does not have that problem. Deedrich stated this is all the more reason why the equalization change is easy for Champaign County to undergo. Deedrich admitted that his office was a bit delayed because of the Bulletin 810 implementation, as was almost every county in the state. With the help of the GIS Department, Bill Simmering, and Deb Busey, the software checked out. He stated the subdivision numbering is done by the Tax Map Technician, who was tied up finalizing the Bulletin 810. He thinks the concern is unwarranted and they will improve the number delivery to the assessors. Schroeder concurred that Champaign County is truly fortunate to have excellent township assessors and Board of Review members. Schroeder asked if it is correct the Deedrich's changes to the tax cycle include an expanded timeline for complaints and that he would take on more duties surrounding complaints. Deedrich said his staff will be able to take complaints at the counter and he hopes to have a complaint form available on the website. Some of the complaints would be prepared by individuals on their own time and then mailed into the office. Schroeder asked if Deedrich would perform the equalization instead of the Board of Review. Deedrich said his office typically calculated those numbers and then had them reviewed with the Board of Review. He will no longer review these numbers with the Board of Review. The Board of Review would become active if the equalization needs an adjustment, but he does not anticipate that happening. Deedrich said if all the work is done and turned into his office, there is a possibility that he could equalize before August 10th. This would not be possible if the township assessors' work is delayed beyond June 1st. Schroeder noted the assessors' work is delayed now. Deedrich said it may or may not be. He explained the subdivision numbering is a delay because the CAMA System does not allow a card to be calculated until a PIN number is entered. Chester objected to Deedrich blaming the CAMA System. She said the delay was because the parcel numbers were not ready. She requested Deedrich not blame the system, the assessors, or Bulletin 810 because his office is behind schedule. Schroeder reiterated that the County Board could not tell the officials how to do their jobs, but the County Board would take the heat from the public about any problems because they are easily recognizable public officials. Schroeder raised an issue that concerned him at the last tax cycle meeting of an interaction between Deedrich and Bill Simmering. Schroeder hoped Deedrich had apologized to Simmering because he never wants to see an appointed or elected official act that way towards an employee in public ever again. It was disturbing to him how Bill Simmering was treated by Deedrich. Schroeder noted that Simmering works very hard for the County with very little recognition.

Schroeder exited the meeting at 9:08 p.m.

Putman asked Chester what forces are making the assessments late this year. Chester explained when there are new subdivisions, new property record cards have to be made, and without the subdivision numbers the property record cards cannot be made or programs run to determine cost factors for constructing a building. The new subdivision numbers are usually given to the assessors by December 15th and they did not get the numbers until the end of February. Chester said the assessors also did not get the Board of Review multiplier numbers until late. Putman asked why the subdivision numbers arrived late. Chester said the Supervisor of Assessments' Office was backed up. The township assessor workbooks were not printed until last week and normally all of this is done at the beginning of January. Chester does not see how the proposed timeline will improve the situation.

Schroeder re-entered the meeting at 9:11 p.m.

Putman asked for Deedrich to respond to the delay in getting the new parcel numbers to the assessors. Deedrich said most of it relates to wrapping up the Bulletin 810 implementation.

Moser exited the meeting at 9:13 p.m.

Hunt is concerned that there are so many tax cycle experts in the County saying that the proposed timeline is a bad idea. He asked Deedrich who in the tax cycle is in favor of the changes. Deedrich said he thinks his staff, namely his management team, is wholeheartedly behind it. Hunt asked if any assessors or anyone else in the tax cycle besides those in Deedrich's office are in favor of the changes. Deedrich said he has not necessarily discussed this with the township assessors because it is the implementation of the Supervisor of Assessments line. Betz asked for clarification. Deedrich explained Champaign County has not historically used 3 lines to value. Champaign County has used the township assessor line, skipped the Supervisor of Assessments line, and gone straight to the Board of Review. This year, Deedrich will be using the Supervisor of Assessment column to value and equalize. Deedrich stated change is not easy.

Moser re-entered the meeting at 9:15 p.m.

Hunt asked Deedrich to confirm, based on his answer, that no one other than those in Deedrich's office support his changes. Deedrich said he has done due diligence to improve the system for the taxpayers. Hunt asked Deedrich why he is of the opinion that he has a better idea of how to operate the system than the other experts in the room. Deedrich stated none of the people Hunt is talking about are Supervisors of Assessments. He stated he has spoken to other Supervisors of Assessments. Hunt said he fails to see what was broken with the tax cycle and he has not heard tonight how it could be improved other sending 1 notice instead of 2. Hunt questioned why an entire system would be scrapped for 1 piece of paper.

Schroeder requested clarification on the Supervisor of Assessments line. He asked if the Supervisor of Assessments line had been removed from the program and Deedrich put it back in. Deedrich said the state abstract has always had 3 lines while the County's tax administration internal program operates on one value line that changes throughout the course of the year. Deedrich described the value and how it is stored on the mainframe.

Gross asked why Deedrich believed the County needed to add a third level to the process. Deedrich answered the change will allow taxpayers to appeal the full value at the local level. Gross asked if Deedrich thought the overall assessment process in the County is accurate. Deedrich replied there are some good assessors who are more active than others. He did not want to grade the system. Gross how many parcels were assessed and how many of the assessments were appealed. Deedrich said about 70,000 parcels are assessed and the Board of Review receives about 1,000 appeals. Gross said that statistic is good because most taxpayers are satisfied and asked why another layer needed to be added particularly if it would affect the timing of the tax cycle. She understands the concerns of the assessors and the Board of Review over Deedrich's changes.

Knott noted many people are frustrated, but there is limited action the County Board can take. He does think it is in the best interest of this body to go on record not supporting the proposed changes. Knott conferred with McGrath on the appropriate language to use in a resolution.

MOTION by Knott for a resolution to encourage the Champaign County Tax Cycle Committee to meet again to consider the proposed tax cycle changes and its impact on local taxing bodies and the various offices involved in producing property tax bills; seconded by McGinty.

Weibel asked how long it takes to apply township equalization factors. Deedrich said this takes 3-4 weeks; it depends on when the townships assessors turn in their work. Weibel asked how long it takes to send the final notices. Deedrich said the notices just have to be printed and distributed in the mail, so this would take a couple of weeks. Based on those figures, Weibel asked if the Board of Review could start scheduling public hearings 3 weeks earlier than what is listed in Deedrich's timeline. Deedrich stated they could if he is able to

calculate the numbers in a manner that allows him to publish earlier. Weibel suggested the timeline reflect this. Deedrich said it is a tentative schedule and it depends on when the work is turned over to him.

McGrath indicated that Knott asked her if the motion was an appropriate action and in her opinion it is an appropriate action for the committee to take. Betz asked what the resolution hopes to achieve. Knott said the other parties in the tax cycle are willing to talk about productive, positive changes to help the tax cycle. It is counterproductive for a one-man show to implement a change that has the potential to disrupt the entire process. Knott would like the parties involved in the tax cycle to meet again and, if there is a productive way to implement this change, to do so. Otherwise it could have catastrophic implications for Champaign County and all the taxing bodies within it, such as if the taxing bodies receive their money late. The taxing bodies do not have the resources to sustain operations if revenue is delayed. Knott stated the Champaign County tax cycle has been a great system for many years and he encouraged the individuals involved in the process to try to continue the high level of excellence that the public has come to expect. Putman asked Knott, as the maker of the motion, who comprises the tax cycle committee. Knott explained the committee includes the County Clerk, Treasurer, Supervisor of Assessments, the Board of Review, Busey, township assessors, and IT. Knott asked Deedrich and Shelden to correct him if his statement was inaccurate.

Betz asked Deedrich, after hearing the concerns from various people, if it is imperative that the change be implemented in 2007. It seemed fairly obvious to Betz that there has not been step-by-step communication about how this change would take place and people who are intimately involved in it were not brought into the process from the ground floor so they are not invested in the process. Betz questioned if the change could be made in the 2008 cycle when people have a chance to think this through and become invested in it. Deedrich said, in his line of thinking, the changes do not necessarily affect the township assessors because if they turn their work in on time then he will utilize the Supervisor of Assessments line to apply equalization. Deedrich stated the people faced with the most change because of his decision are the Board of Review. He felt this was precipitated by McGrath's latest opinion that indicates the Board of Review needs to follow the Open Meeting Act, which will change the way the Board of Review does its business. He will make every good faith effort to publish by August 10th which would still hit their window of September 10th. Betz stated he was asking where is the harm in enacting the change in 2008 and start investing people in the process instead of having the potentiality of tax money not coming in on time and taxing bodies having to borrow on warrants. Betz emphasized how serious it would be if a delay occurred. Deedrich stated change is not easy and leadership is a difficult position to be in. He thinks this is a change that the County needs to make and it has been good in other counties. He thinks the concern for the tax cycle is how the Board of Review accommodates handling the workload. Deedrich stated the County is blessed with 3 professional Board of Review members who are nearly full-time, unlike in other counties where Board of Review members are paid less than the township assessors and only show up once a month and for two weeks of hearings once a year. Deedrich said the Champaign County Board of Review can set their own rules and procedures. They can set their own time limit on hearings, such as 30 minutes for commercial properties and 20 minutes for residential properties. Deedrich said there is no reason why the Board of Review cannot figure out a way to hear the assessment complaints in a judicious manner and get them done by the end of the year. Betz asked if Deedrich was saying he would not consider postponing this until 2008. Deedrich said that is correct.

Schroeder said at the end of the last tax cycle meeting, in response to a question by Mr. Christie, Deedrich refused to consider altering his plan to implement changes. Betz asked Deedrich if that was true. Deedrich said he did not recall the exact conversation. He reiterated that he was unwilling to wait until 2008 to implement changes to the tax cycle.

Betz questioned Knott about his motion for a resolution because the committee has already received the answer. Knott realized his resolution is an exercise in futility, but felt it was important for the committee and the County Board to go on record to again encourage people to work together. Betz ordered a roll call vote. Gross asked for the motion to be read again. The Recording Secretary read the motion.

Motion carried with a vote of 8 to 0. Betz, Gross, Hunt, Knott, McGinty, Moser, Putman, and Schroeder voted in favor of the motion.

Stebbins requested McGrath speak on the issue of the Board of Review and the Open Meetings Act because it has been mentioned several times during this meeting. McGrath described that she was asked to produce an opinion on the Board of Review and compliance with the Open Meetings Act by both the Supervisor of Assessments and the Board of Review. The Board of Review is not just a board or commission; they are also employees of the County. Her opinion stated that there are some aspects of the Board of Review process that have to be in compliance with the Open Meetings Act, for example, when the board has meetings to conduct the business of the board or hearings to hear taxpayers' complaints. There are some functions of the Board of Review that are not subject to the Open Meetings Act because they are acting as employees of the County. It is an odd situation because they are a unique, hybrid board. Only in the last year has this question come to a head in a number of counties, so McGrath's answer is that the Board of Review now understands what they must do to comply with the Open Meetings Act.

Betz thanked everyone for attending the discussion of this issue and declared a five-minute recess before the committee continued with the rest of its business.

DESIGNATION OF ITEMS TO BE PLACED ON COUNTY BOARD CONSENT AGENDA

Betz designated all agenda items for the Board agenda, except for item X A, for the consent agenda.

ADJOURNMENT

Meeting was adjourned at 10:14 p.m.

Respectfully submitted,

Kat Bork
Administrative Secretary

Secy's note: The minutes reflect the order of the agenda and may not necessarily reflect the order of business conducted at the meeting.