Montgomery County Board Special Meeting Minutes

Wednesday, November 20th, 2024 – 5:30 PM

The following are minutes of a special meeting of the Montgomery County Board held at 5:30 p.m. at the Lodge on Main in Hillsboro, Illinois on Wednesday, November 20th, 2024. The meeting was called to order by County Board Chairman Doug Donaldson at 5:33 PM.

ROLL CALL was taken – 13 members present, 1 member absent.

<u>Members Present:</u> Russell Beason, Connie Beck, Bill Bergen, Doug Donaldson, Ken Folkerts, Mark Hughes, Jeremy Jones, David Loucks, Andy Ritchie, Chad Ruppert, Bob Sneed, Patty Whitworth and Evan Young

Members Absent: Ethan Murzynski

<u>PLEDGE OF ALLEGIANCE</u> to the flag was led by Chairman Donaldson.

<u>PUBLIC COMMENTS:</u> Chairman Donaldson began by reviewing rules for public comments and informing those present the County Board was there to actively listen. He said the Supervisor of Assessments has developed a plan that has been shared with state legislators to implement the law with little impact on landowners. He emphasized threats need to stop, and any alleged unfair practices will be investigated. Twenty of 21 members of the public who filled out a Public Comment Card and handed in prior to the meeting addressed the board.

- **Kenny Hanners** gave a history of the enacting legislation and concluded it was not about conservation but instead about taxes. He said there was no public announcement from the County Board before implementation, and property tax revenue belongs to the taxpayers, not the County Board.
- Christian County Supervisor of Assessments Chad Coady said his office implemented this law last year. His office sent out notices to landowners and offered assistance in enrolling in a conservation program, and only four affected landowners chose not to enroll in a program. He stated the Supervisor of Assessments has to follow the law, which provides no extra funding for county government.
- Montgomery County Fair Board representative Marti Benning said she wanted to correct misinformation by the Supervisor of Assessments, pointing out that the Montgomery County Fair has been a not-for-profit organization since its formation, and files the required documentation with the State each year. She said the fair has paid taxes since purchasing the land, but fair boards in other counties are tax exempt. She stated taxing the fair's parcel as commercial property could prevent the fair from continuing. She also pointed out that the fair board maintains the access road to the county-owned Arches Rail Trail at no cost to the county.
- **Jerry Miles** said he owns 120 acres of timber ground that serves as drainage for his farmland. If enrolled in a government program, he said he would not be thrilled with the state telling him what he has to do with his ground, and prefers not to do it. He said the County Board members are welcome to walk the ground.
- Former County Board member Donna Yeske questioned the definition of wooded acreage, pointing out that no ground in Montgomery County meets the definition of "woodland." Playing a recording from a previous County Board Finance Committee meeting, she also questioned the uneven application of the reclassification.

- **Junior Whitlow** said timber is almost useless to the owner and its high taxes are not worth it. He said the University of Illinois reports pasture rental rates averaging from \$30 to \$62 per acre annually with insurance, maintenance costs, and assessments continually increasing.
- Local Government Affairs Director for Illinois Realtors Ron Deedrick said no other county has had this much difficulty implementing woodland reclassification. He said there have been serious communication errors in the county, and told the County Board members the assessor answers to them. He said the Illinois Department of Revenue urges a phase-in for this tax, and said his organization will help with educational efforts.
- Gerry Spinner reminded board members that the public voted them into office to help figure out options to keep local landowners in place and find solutions to issues such as the woodland reclassification.
- **Brandon Wille** said he would like to know how much more money woodland reclassification will bring in, and if those funds have been budgeted. He also asked if this reclassification results in surplus funds whether those funds can be returned to the landowners.
- **John Cearlock**, who said his father-in-law was former County Board member Bonnie Branum, said he believes it was the County Board's obligation to fill vacancies in Township Assessors. He said not doing so robbed taxpayers of a local level of appeal. He asked the County Board why this law hasn't been implemented until now.
- Coral Christian said in her job she serves families in poverty and believes increased taxation will also put middle and upper classes in poverty. She also stated increased taxes result in people not having the funds to donate to local food pantries, which are already low on supplies.
- **Jesse Boehler** said he has sent multiple emails to the County Board expressing concerns with fairness. He said he believes of the Supervisor of Assessments had been honest and transparent from the start, this issue would not be happening. He stated the taxpayers deserve fairness, transparency and accountability.
- **Joe Gray** said many senior citizens own only 20-40 acres as their only source of income. He questioned where the increased tax revenue would go, and said getting into conservation programs is costly. He also referenced the prior history of County Board decisions that impacted taxpayers, such as the coal mine and building a new courthouse.
- **Nicole Huber** said her family looked for the right spot of land for 13 years in Montgomery County and is worried they will lose their property if woodland reclassification is implemented. She said the woodland pasture where her animals are raised is farm ground, but the Supervisor of Assessments would not look at her paperwork. She said she believes the Supervisor of Assessments is incompetent at her job. She also stated the Woodland state statute needs repealed, because if it isn't only outside landowners will be able to afford property in Montgomery County.
- Larry Morgason told the board the Supervisor of Assessments works for them and is not doing her job. He said the County Board has control and is not exercising it and should also do their job.
- Ruth McCario said frustration could have been avoided if the process was transparent. She stated after hearing the audio of the meetings, she was disappointed in the actions of the Supervisor of Assessments and County Board, adding that the laughing heard on the audio is very concerning. She said she and her husband are first-generation farmers and they did not purchase the land to hand it over to a state-run program. She stated these tax changes will destroy their livelihood and government programs are not the solutions. She asked who will be able to live here to attend the new Hillsboro High School if this higher tax burden is put in place. She said the County Board members are failing us and asked them to fight for change at the state legislative level.
- Sondra Templeton said she recently bought a farm in Montgomery County and doesn't like government control of land. She is concerned she won't be able to afford her farm if this new

assessment is implemented. She said other Illinois laws aren't prosecuted, and urged the County Board to fix the problem.

- Former County Board member and Finance Committee Chairwoman Megan Beeler thanked those who attended the meeting, and she stated her family is ashamed of the current County Board members. She asked the County Board members if they work for the people or not, and said state statutes are open to interpretation. She said she feels the Supervisor of Assessments should have given public notice and time to react before reclassification. She said she believes the Supervisor of Assessments circumvented publication of a public notice, has been wasteful in the use of resources, and incorrectly told those affected the statute cannot be appealed. She believes the Supervisor of Assessments position should be elected and accountable to the voters. She said the County Board can vote to make this position elected, but if they don't a petition will be passed to make this position elected.
- **Dwayne Fenton** declined to speak, but said the last three speakers did a great job.
- John Lentz said the turnout at tonight's meeting was impressive. He stated the pursuit of happiness includes the right to own property, and he said one of the proudest days of his life was when he bought his first piece of ground at age 19. He said if he had been Supervisor of Assessments, he would have stepped down rather than enforce the reclassification. He said he saw only three options if this reassessment was forced on the landowners: 1) the landowner would be forced to enroll in a government program; 2) the landowner would bulldoze the woodland area; or 3) the landowner would lose the property due to high taxes. He asked the board to draft letters to state officials about the negative impacts of the law and advocate on behalf of the landowner.
- Brandi Lentz thanked everyone for coming. She said much of the woodland that has been reclassified may qualify as "wasteland" and be eligible for a one-sixth fair market value assessment. She called former Supervisor of Assessments Ray Durston an amazing assessor who cared about his community and asked for a round of applause for his service. She advocated for changing the office from an appointed position to an elected position and reviewed the petitioning process required to place the public question on the ballot to do so. She said there can be consequences for participating in government programs, and relayed a transaction story in which the buyer did not want to continue in a government CRP program and had to pay a penalty to be removed. She also encouraged landowners to check their property tax record cards for accuracy and report and changes to the Supervisor of Assessments office.

COMMITTEE REPORT:

FINANCE & BUDGET COMMITTEE REPORT:

1. Woodland Acreage Reclassification Update/Approval: Vice Chairman Evan Young reinforced statements that government programs can be a nightmare, and he believes there needs to be more flexibility. He said he also believes the issue needs to be pursued through state legislators, and said he feels confident the county can make something work. Chairman Donaldson said after speaking with state legislators, if a landowner presents documentation that he or she is trying to get effected woodlands enrolled into a program, the county would grant a two-year grace period to allow time for that enrollment to take place.

ANNOUNCEMENTS: None

<u>ADJOURN:</u> Motion by Hughes and second by Ritchie to adjourn the Special Board Meeting. All in favor, motion carried. The meeting adjourned at 7:02 p.m. Minutes respectfully recorded and submitted by Montgomery County Clerk and Recorder Sandy Leitheiser.