

**Montgomery County Board**  
**Coordinating Committee Meeting Agenda**  
**Historic Courthouse Annex**  
**201 South Main Street, Hillsboro, IL 62049**

**Date:** Thursday, April 24, 2025

**Time:** 8:30 AM – County Board Room

**Roll Call: Members Present:** Doug Donaldson, Mark Hughes, Ethan Murzynski, Andy Ritchie, Chad Ruppert, Dr. Patty Whitworth **Members Absent:**

**Others Present:**

**Pledge of Allegiance:**

**Public Comments:**

**Coordinating Committee: Doug Donaldson, Board Chairman**

1. Information Systems Report Update/Approval:
2. North Litchfield Township DevNet Access Update/Approval:
3. EMA Report Update/Approval:
4. West Central Development Council/Job Center Board/CEO Board Update/Approval:
5. Ad Hoc Committee to Address SB3455 Wooded Acreage Assessments Update/Approval:
6. National Correctional Officers Week (May 4-10) Resolution Update/Approval:
7. Mental Health Awareness Month Proclamation Update/Approval:
8. Nextlink Communication Update/Approval:
9. Interstate Interdiction Intergovernmental Agreement with Monroe County Update/Approval:
10. Termination of MCSO Employee Update/Approval:
11. Other Business:

**Development & Personnel Committee: Chad Ruppert, Chairman**

1. Animal Control Update/Approval:
2. Tourism Grant Update/Approval:
3. Montgomery Springs Solar Update/Approval:
4. Litchfield Solar Update/Approval:
5. CF IL Solar Agreement with Hurst-Rosche Update/Approval:
6. DCEO Energy Transition Grant Update/Approval:
7. Employee Handbook Update/Approval:
8. Historic Courthouse Notary Update/Approval:
9. Montgomery First Local Labor Initiative Update/Approval:
10. Secession Resolution Update/Approval:
11. Other Business:

**Buildings and Grounds: Mark Hughes, Chairman**

1. Maintenance and Cleaning Issues and Report Update/Approval:
2. New Courthouse Chiller Update/Approval:
3. DC Waste Recycling Baler Move Update/Approval:
4. New Hire for Cleaning Position Update/Approval:
5. Other Business:

**Roads and Bridges Committee: Ethan Murzynski, Chairman**

1. UKA Virden Wind Road Use Agreement Update/Approval:
2. Resolution Appropriating Funds for Engineer Salary Update/Approval:
3. Other Business:

**Finance and Budget Committee: Andy Ritchie, Chairman**

1. SOA Report Update/Approval:
2. Capital Improvement & Coal Fund Reports Update/Approval:
3. County Solar Project Update/Approval:
4. Electric Bids Update/Approval:
5. Non-Union & Part-Time Salary FY2026 Salary Increases Update/Approval:
6. IPRF Work Comp Refund Update/Approval:
7. IMRF Invoice Update/Approval:
8. Pre-Paid Vendor List Update/Approval:
9. Travel Ordinance Update/Approval:
10. Other Business:

**Appointments:**

1. None

Motion to adjourn by                      and second by                      . All in favor, motion carried.

Meeting adjourned at                      a.m. The summaries of minutes were respectfully submitted by acting secretary Mike Plunkett, as deputized by Montgomery County Clerk/Recorder Sandy Leitheiser.



**Montgomery County Board**  
**Property Tax Ad Hoc Advisory Committee Meeting Agenda**  
**Historic Courthouse Annex**  
**201 South Main Street, Hillsboro, IL 62049**

**6:00 p.m. Wednesday, April 30, 2025**

**Roll Call: Members Present:** Russ Beason, Chris Daniels, Andy Ritchie, Chad Ruppert, Jesse Boehler, John Lentz, Vince Reincke, Doug Donaldson **Members Absent:**

**Others Present:**

1. **Pledge of Allegiance:**
2. **Public Comments:**
3. **Best Practices Review Update/Approval:**
4. **Woodland Reclassification Notification Plan Update/Approval:**
5. **SB3455 Discussion and Recommendations Update/Approval:**
6. **Next Meeting Date Update/Approval:**

Motion to adjourn by \_\_\_\_\_ and second by \_\_\_\_\_. All in favor, motion carried.

Meeting adjourned at \_\_\_\_\_ p.m. The summaries of minutes were respectfully submitted by acting secretary Mike Plunkett, as Deputized by Montgomery County Clerk/Recorder Sandy Leitheiser.

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**FROM STAN JENKINS**

3 messages

**STAN JENKINS** <propertyeta@gmail.com>

Mon, Mar 31, 2025 at 10:34 AM

To: "yellowbugHHR@gmail.com" <yellowbugHHR@gmail.com>, "mikep@montgomerycountyil.gov" <mikep@montgomerycountyil.gov>

Mr. Beason & Mr. Plunkett,

I've attached three documents.

This is not exactly what I was hoping to find for "Best Practices", but they are suggested Guidelines. These were developed by Gary Twist, my colleague and former Supervisor of Tazewell County. They are probably some of the best in the state that have been developed over time.

These may be a lot like what Kendra is already using in her office.

I have contacted some other counties to see if they will provide me with anything along these lines to see what they may have.

As part of Best Practices/Guidelines, I have also included a suggested timeline for SOA Office functions.

Lastly, you will find a brief rundown of assignments our company is currently working on or have completed. If you choose to contact any of these references, be sure to mention Gary Twist's name as well. He has been the point person on some of these.

Let me know if you have any questions.

Stan

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**3 attachments**



**SOA GUIDELINES.doc**  
35K



**SOA TIMELINE.pdf**  
114K



**PETA ASSIGNMENTS.docx**  
16K

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**Mike Plunkett** <mikep@montgomerycountyil.gov>

Mon, Mar 31, 2025 at 10:46 AM

To: STAN JENKINS <propertyeta@gmail.com>

Cc: "yellowbugHHR@gmail.com" <yellowbugHHR@gmail.com>

Good information, thanks.

[Quoted text hidden]

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**STAN JENKINS** <propertyeta@gmail.com>

Sun, Apr 6, 2025 at 3:20 PM

To: Mike Plunkett <mikep@montgomerycountyil.gov>, yellowbugHHR@gmail.com

Cc: kendran@montgomerycountyil.gov

Mr. Plunkett and Mr. Beason,

I contacted Mr. Mark Armstrong, the SOA in Kane County, Illinois.

I have attached the 2025 Instructions for the Township Assessors in Kane County.

Kenda, mentioned Mark Armstrong a couple of times during the meeting I attended with you.  
As I'm sure, Kendra will agree that Mr. Armstrong is a state leader in the field of assessments in Illinois.

These may be a bit more comprehensive than what you're looking for, but nonetheless, there's a lot of valuable information included.

Let me know if you have any questions or if there's anything else I can assist you with.

Stan

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**This e-mail was sent by Montgomery County.**

If you feel this e-mail looks suspicious:

- Do not reply to it
- Do not click on any links
- Do not open any attachments
- Forward the e-mail to [phishing@montgomerycountyiil\(.\).gov](mailto:phishing@montgomerycountyiil(.).gov) remove the ( )



**2025 Instructions to Assessors.pdf**  
2299K



## GUIDELINES

The Supervisor of Assessments office has compiled the following guidelines for Tazewell County Assessors for the purpose of equity and uniformity within the County. And, to provide a continuity of administrative workflow and control which will allow for a timely tax cycle, reliable data for the taxing districts, and due process to the taxpayers of Tazewell County. TA should write in **RED** in the assessor books

1. LEGAL RECORD-Assessments as stated in the Assessor Book when signed by the township assessor each year are considered a legal record. Please be sure that the assessor's opinion of value is clearly posted in the appropriate column. If the opinion of value represents a fractional completion, note accordingly, along with the appropriate percentage of completion used. The following code markings are required in the posting of your assessor book to assure accurate interpretation of the nature of the assessment change: **R** (revalue) **DR** (demo residential) **DC** (demo commercial) **DA** (demo farm resid) **DB** (demo farm bldg.) **NC** (new const) **NCP** (new const partial) **HIE** (home imp addn) **AI** (added imp not subject to HIE).

For some:

Amount added or demo needs to be in the book (ie: if a deck was torn down and a new one added, the full demo amount for that demolished deck needs to be written in the book)

If adding an addition and revaluing the bldg. – the full amount of the addition needs to be written in the book.

2. PROPERTY ASSESSED FOR THE FIRST TIME-(PAFFT) is a very important value to capture and is an essential part of the tax cap formula for tax levying bodies. It should be properly noted in the assessment book, and in the CAMA system.

“New Property” includes the assessed value of:

- New improvements or additions to existing improvements on any parcel of real property that increased the assessed value of that property during the prior year. It does not include maintenance and repair.
- The fractional completion of a property which had been valued in part previously. (Two assessment years to complete construction)
- Property that was exempt on January 1 of the proceeding year but reclassified and assessed as non-exempt as of January 1 of the current year.

“New Property” does NOT INCLUDE:

- Property on which the assessment had increased under Section 10-50 of the Property Tax Code (phase out of historic residence assessment) and property on which the assessment under Section 10-45 (historic residence assessment) of the Property Tax Code has been revoked.

- Any increases in the assessment of land.
  - Omitted property assessed under Section 9-265 of the Property Tax Code.
  - Property that received a prorated assessment in the prior year as damaged, uninhabitable property under Section 9-180 of the Property Tax Code, or as damaged property in a disaster area under Section 15-5 of the Property Tax Code, with the following three exceptions:
    - A. If new improvements are added to the parcel, these improvements are new property.
    - B. If square footage is added to the structure, this addition is new property.
    - C. If the property was completely destroyed and rebuilt, then the rebuilt structure is new property.
3. AFTER BOOKS ARE SUBMITTED AND SIGNED-The official township assessor portion of the year is considered complete. No further opinion of value changes is accepted until the next year's work.
  4. SKETCHING-All township assessors **are to sketch their own properties**. If additional training is required, please contact the County office for further accommodations. If additional assistance is required with the actual work entry, please contact the County office by March 1, so that the work can be completed by or before June 15<sup>th</sup>.
  5. SALES CHASING-Sales chasing is not recommended by either the Supervisor of Assessments Office or the Illinois Department of Revenue as a reassessment procedure. Current overall sales data can be an effective tool in determining the areas or neighborhoods within your jurisdiction most in need of revaluation. We encourage assessors to utilize sales data in this way, rather than adjusting individual properties based off a single sale.
  6. PHOTOS-The goal of the Assessment Office is to have new pictures (within the last 5 years) on all properties by 2027. In order to reach that goal, the Assessment Office is willing to collaborate with the Township and Multi-township Assessors. Please contact the Assessment Office for more information.
  7. LAND REVALUATION PROJECTS-It is highly recommended that an assessor best prepares his/her jurisdiction for a general reassessment by first revaluing the land value in a year prior to the improvement reassessment. The County office is prepared to assist assessors with data and analysis which would help to make a land revaluation process successful.
  8. HIE EXEMPTIONS-Assessors are to fill out HIE form and return with annual work. *If a demo is required for the new improvement, the value of reduction due to the demo must be separately noted to the County Office.*
  9. FUTURE ASSESSOR DEADLINES-*Although recent Statue change now allows the Township Assessor to have until June 15<sup>th</sup> to turn in their books, the Tazewell County office is very appreciative of, and greatly encourages all township assessors to submit their 2025 books by April 15, 2025. The ability to continue in a similar time frame as in past years will ensure our ability to keep the tax cycle on time, and to run our Board of Review complaint season in such a way, as to provide each taxpayer the largest window of opportunity to file an appeal.*



Best Practice Date	Procedure	35 ILCS	35 ILCS
	1-Jan Valuation Date for New Year	200/9-175	
	5-Jan Schedule staff training classes for year		
	7-Jan Take annual FOIA Training		
	8-Jan Take annual Open Meetings Act training		
	10-Jan Mail all prior year Final BOR decisions		
	12-Jan Tax cycle meeting w/ Clerk, Treasurer, key staff		
	15-Jan Prepare Final Abstract 260, run IDOR checklist	200/9-250	
	20-Jan Edit and Submit 260 to IDOR		
	21-Jan Prepare Homestead Exemption Forms		
	24-Jan Alert County Clerk of Roll		
	24-Jan Roll tax system to New Year		
	24-Jan Run add/delete homestead exemption list to system		
	25-Jan Mail Homestead Exemption Forms		
	26-Jan Run flat file of tax system		
	27-Jan New year books made available to TA	200/9-100	
	28-Jan Defend Abstract for IDOR questions		
	31-Jan Deadline for Non-homestead exempt affidavits		
	1-Feb Staff meeting for homestead exemption procedures		
	5-Feb Apply new year farm values at TA level in taxing system	200/10-125	
	6-Feb Run analysis of farmland change per township		
	10-Feb Reminder letter to Non-homestead exempts		
	15-Feb Consult County Board Chair about Appointments		
	17-Feb Schedule BOR Exam if required		
	17-Feb Contact Farmland Assmt Review if required	200/10-120	
	20-Feb Assist TA w current year difficult valuations		
	25-Feb Tax cycle meeting #2, w Jan 12 group		
	28-Feb 1st Quarter Fiscal Year Office Budget Analysis		
	1-Mar Continue receiving exemption renewals		
	10-Mar Continue previous year exemption sign-up		
	12-Mar Stop line 23, when Clerk locks in "Golden Number"		
	15-Mar Begin C of E's for past year exemption sign ups	200/12-40	
	20-Mar Research Non-homestead exempts w/out Affidavats		
	25-Mar Begin entering new year TA work into Taxing system		
	30-Mar Assist TA with finish of large reassessment projects		
	1-Apr Roll previous year tax roll from Clerk to Treasurer		
	2-Apr Make sure all RETDs are entered & up to date		
	4-Apr Perform all C of E's for previous year (pull tax bill)	200/12-40	
	10-Apr Edit Treasurer test bills from exemption computation		
	12-Apr Tax Cycle Meeting #3: Set bill mail date		
	14-Apr Contact tax system to change website default year		
	15-Apr Notify Farmland Assmt Comm of May dates	200/10-120	
	20-Apr Mail tax bill		
	21-Apr Full assessment staff for two weeks after mailing	200/9-10	
	25-Apr C of E's as required for omitted homestead exemptions		
	1-May Publish Notice of Public Hearing for Farmland Committee		
	5-May Allow staff scheduled time off again, as available		
	10-May Initial meeting with Board of Review, chairman, guidelines	200/16-20	
	15-May Conduct Farmland Public Hearing and Meeting	200/10-120	
	25-May Full assessment staff for 10 days, or until 6/1 1st install	200/9-10	
	31-May 2nd Quarter Fiscal Year Office Budget Analysis		
	1-Jun Board of Review comes into session		
	1-Jun 1st Intallment Tax Due Date		
	5-Jun Help remaining TA w completion of current work		
	10-Jun Complete printing BOR appeal forms		
	15-Jun Deadline for TA work submission for current year	200/9-160	200/9-230
	17-Jun Edit and input TA work until completed		
	20-Jun Continue to receive homestead exemptions till due date		



1-Jul Due date for current year homestead exemptions		
2-Jul Target 1st Disbursement date Treasurer to Levy Bodies		
10-Jul Analysis of TA work and new property		
12-Jul Complete sales analysis and equalization calculations		
13-Jul Roll tax system from current year TA to SA to SE		
15-Jul Apply all new year home improvement exemptions		
16-Jul Apply township equalization factors on tax system	200/9-210	
18-Jul Run equalization application analysis		
20-Jul Verify TA information for Publication and Notices		
25-Jul Contact newspapers w target publication date(s)		
28-Jul Begin process for in-house notice printing, or		
28-Jul E-mail data to change notice printing & mailing vendor		
1-Aug Generate General Assessment years listings	200/12-10	
1-Aug Generate non-General Assessment year listing	200/12-10	
1-Aug Edit publication headers and update	200/9-213	200/9-215
3-Aug E-mail publication info to newspapers	200/12-5	200/12-10
6-Aug Review proofs for publication	200/12-10	
10-Aug Target Publication, and Notice mail date	200/12-10	200/12-30
11-Aug Begin receiving BOR appeal forms		
12-Aug Roll taxing system to BOR level	200/9-245	
12-Aug Generate Tentative Abstract 280 for current year		
15-Aug Edit & mail Abstract 280 w attachments, & equalization		
15-Aug Forward copy of publication information to IDOR		
20-Aug Neighborhood analysis for future year TA work planning		
22-Aug Complete all current year C of E's prior to 2nd installment		
31-Aug 3rd Quarter Fiscal Year Office Budget Analysis		
1-Sep Second installment due date		
3-Sep Analyze current EAV and new property additions		
4-Sep Generate Levy body new year est of EAV and new property		
10-Sep Last day of BOR receiving current year value appeals		
11-Sep Docket all BOR complaints		
12-Sep Compile preliminary BOR decisions		
15-Sep Schedule BOR hearings		
20-Sep Begin holding BOR hearings		
25-Sep Mail BOR Notice of Proposed Value forms as completed		
1-Oct Assist Township Assessors w future year value work		
5-Oct Reminder letter to homestead exemptions not turned in		
10-Oct Complete all splits and combos for year	200/9-45	
31-Oct Cut-off for Correction of Errors, prior to Tax sale	200/12-40	
5-Nov Compile sales analysis of 1st 3 Quarters current year		
5-Nov Break down sales per township, and create GIS maps		
5-Nov Establish areas of over or under-assessment		
10-Nov Target date for BOR hearing completion.		
20-Nov Publish Notice of Annual Assessor's Instructional Meeting		
25-Nov Print new year TA Workbooks per township	200/9-100	
1-Dec Conduct Annual Assessor's Instructional Meeting	200/9-15	
10-Dec Print new year non-homestead exemption affidavits		
15-Dec Mail non-homestead exemption forms		
17-Dec Print BOR final notices for January mailing	200/12-50	
20-Dec Drive by all Model Home properties for compliance check	200/10-25	

## *Property Evaluation and Tax Advisors*

201 Castle Lane  
St. Joseph, IL 61873  
Phone: (217) 841-2484

### **Current and Past Contractual Assignments:**

2024-2025 Quincy Township Commercial Apartment Revalue  
2022-2025 Morton Township Commercial Revalue & Mentoring  
2022-2024 Woodford County CCAO Transition and Staff Training  
2023-2023 Madison County CCAO Transition and Staff Training  
2021-2023 Marshall County Commercial Revalue and Mentoring  
2022-2023 Greene County Commercial Revalue and Mentoring  
2018-2020 Douglas County Commercial Revalue and Mentoring  
2019 Hancock County CCAO Transition & Tax Cycle Advancement

### **Contractual References:**

Woodford Co Chair, Chuck Nagel,	309/849-2295
Past Co Chair, John Krug	309/310-3107
Marshall Co CCAO, Tricia Welsh	309/246-2350
Douglas Co CCAO, Cynthia Baer,	217/372-7435
Greene Co CCAO, Jill Waldheuser,	217/942-6412
Morton Twp Assessor, Becky Grimm	309/266-6445

*Kane County  
Township Assessor  
Annual Instructional Assembly  
for the  
2025 (payable 2026) Tax Year*



**Mark D. Armstrong, CIAO-M**  
Kane County Supervisor of Assessments  
719 Batavia Avenue  
Geneva, Illinois 60134-3000  
Voice: (630) 208-3818  
Fax: (630) 208-3824  
[Assessments.KaneCountyIL.gov](http://Assessments.KaneCountyIL.gov)



## ***Notes***

# COUNTY OF KANE

## KANE COUNTY ASSESSMENT OFFICE

Mark D. Armstrong, CIAO-M

Supervisor of Assessments

Holly A. Winter, CIAO-I

Chief Deputy Supervisor of Assessments



719 Batavia Avenue, Building C

Geneva, Illinois 60134-3000

(630) 208-3818

[Assessments.KaneCountyIL.gov](http://Assessments.KaneCountyIL.gov)

December 6, 2024

Dear Township Assessors:

Welcome to the 2025 Annual Instructional Assembly! This meeting is called pursuant to the requirements of the Illinois Property Tax Code, which requires me to “assemble all assessors and their deputies and instruct them in the uniformity of their functions.”<sup>1</sup> These instructions are required to be in writing and available to the public. Accordingly, this entire document is available to the public in a PDF file at [Assessments.KaneCountyIL.gov](http://Assessments.KaneCountyIL.gov).

The 2025 assessment year is the third year of the 2023-2026 quadrennial assessment cycle. All Illinois assessing officers are required to follow the Illinois Property Tax Code<sup>2</sup> and the applicable rules provided in the Illinois Administrative Code.<sup>3</sup> The instructions herein are intended to provide for the orderly processing of assessments pursuant to these laws and regulations, and shall not be construed to be contrary to either.

Please feel free to contact me or any one of my deputies with any questions you might have.

Very truly yours,



Mark D. Armstrong, CIAO-M

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<sup>1</sup> 35 ILCS 200/9-15.

<sup>2</sup> 35 ILCS 200/1-1, *et seq.*

<sup>3</sup> 86 Ill. Adm. Code 100, 86 Ill. Adm. Code 1919

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## **Board of Review**

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# County Assessment Office Contacts

All Deputies can be reached at (630) 208-3818

For information on:	Contact:
Board of Review	Angie Martin ( <a href="mailto:MartinAngela@KaneCountyIL.gov">MartinAngela@KaneCountyIL.gov</a> )
Conservation Right Public Benefit	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Conservation Stewardship	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Farmland Assessments	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Forest Management	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Fraternal Organization Freeze	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Historical Value	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Home Improvement Exemptions	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Homestead Exemptions (Sr Freeze)	Guadalupe Magana ( <a href="mailto:MaganaGuadalupe@KaneCountyIL.gov">MaganaGuadalupe@KaneCountyIL.gov</a> )
Homestead Exemptions (All Others)	Steve Fitzmaurice ( <a href="mailto:FitzmauriceSteve@KaneCountyIL.gov">FitzmauriceSteve@KaneCountyIL.gov</a> )
Illinois Preservation Act	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Model Home Assessment	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
New Construction	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Non-Homestead Exemptions	Robin Huber ( <a href="mailto:HuberRobin@KaneCountyIL.gov">HuberRobin@KaneCountyIL.gov</a> )
Open Space	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
PAMS export	Jennifer Fiene ( <a href="mailto:FieneJennifer@KaneCountyIL.gov">FieneJennifer@KaneCountyIL.gov</a> )
Posting Instructions	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Pro rata Assessments	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Property Tax Appeal Board	Donna King ( <a href="mailto:KingDonna@KaneCountyIL.gov">KingDonna@KaneCountyIL.gov</a> )
Real Estate Transfer Declarations	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Reasons for Change	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Sales Ratio Study	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Sales Information	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
SharePoint file transfers	Jennifer Fiene ( <a href="mailto:FieneJennifer@KaneCountyIL.gov">FieneJennifer@KaneCountyIL.gov</a> )
Solar Energy Assessment	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Veterans Organization Freeze	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Veterans (Adaptive)	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )
Wooded Acreage	Bev Doran ( <a href="mailto:DoranBev@KaneCountyIL.gov">DoranBev@KaneCountyIL.gov</a> )

# Valuation in Years other than General Assessment Years

35 ILCS 200/9-160, et seq.

The 2025 assessment year is the third year in the four-year cycle that began in 2023 (the most recent general assessment year). The courts have ruled that a non-general-assessment year must be treated differently than a general assessment year.<sup>4</sup> In 2025, the Illinois Property Tax Code requires Assessors to:

- “list and assess all property which becomes taxable and which is not upon the general assessment” (i.e., the 2023 general assessment);<sup>5</sup>
- “return a list of all new or added buildings, structures or other improvements of any kind . . . and the value which, in his or her opinion, has been added to the property by the improvements”;<sup>6</sup>
- “include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed;”<sup>7</sup> and
- “Revise **and** correct any assessment as appears to be just.”<sup>8</sup>
- In ruling on the legislative intent of “revise and correct”, the courts have ruled:  
*“Section 9-75 permits an assessor to ‘revise and correct an assessment as appears to be just.’ (citation omitted). The assessor does not have the authority to revise or correct. If the legislature so intended it would have so indicated. The circumstances of the instant appeal do not require a revision and correction of the assessment to cure an “unjust” assessment in 1995. The record shows that the reason for the reassessment in 1996 was not due to an incorrect assessment in the 1995 quadrennial year or to changes made to the property.”*<sup>9</sup>

Therefore, if a property was assessed correctly in 2024, and there were no changes to the property since that time, the legal authority to change an assessment is limited to equalization “between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to the level prescribed by law.”<sup>10</sup>

More Information: Mark Armstrong, [ArmstrongMark@KaneCountyIL.gov](mailto:ArmstrongMark@KaneCountyIL.gov), 630-208-3818.

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<sup>4</sup> *Albee v. Soat*, 315 Ill. App. 3d 888, 891 (Ill. App. Ct. 2000).

<sup>5</sup> 35 ILCS 200/9-160.

<sup>6</sup> *Id.*

<sup>7</sup> *Id.*

<sup>8</sup> 35 ILCS 200/9-75, emphasis added.

<sup>9</sup> *Albee* at 891, emphasis in original.

<sup>10</sup> 35 ILCS 200/9-205.



# Use of Sale Price in Assessments

**sale chase** (*verb; inflected form: sale chas·ing*)

<sup>1</sup>to change assessments on individual properties that have recently sold, without changing assessments on comparable properties that have not sold.

<sup>2</sup>to appraise without regard to uniformity, in violation of 35 ILCS 200/9-145, *et seq.*

The Illinois Constitution requires that “taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.”<sup>11</sup>

In *Walsh v. Property Tax Appeal Board*, the Illinois Supreme Court ruled that using recent sales prices to determine the fair cash value and tax assessment of those properties, while not using those sales to value similar properties, violates the uniformity clause of the Illinois Constitution.<sup>12</sup> While *Walsh* was about a Board of Review raising an issue on its own motion, it can also apply to an initial development of assessed values: “The Illinois Constitution's uniformity clause requires not only uniformity in the level of taxation, but also in the basis for achieving the levels.”<sup>13</sup>

However, the courts have not extended this provision to assessment appeals. In assessment appeals, the courts have ruled that

“[t]here are three accepted methodologies for valuing real property for taxation purposes, which we will discuss shortly. But overriding them all is one bedrock principle of law: A recent, arm's-length sale of the property is the best evidence of its fair market value. As our supreme court wrote decades ago: ‘It goes without saying that a contemporaneous sale between parties dealing at arms length is not only relevant to the question of fair cash market value [citations], but would be *practically conclusive* on the issue of whether an assessment was at full value.’”<sup>14</sup>

But even this principle has its limits: “practically conclusive” is not the same as “conclusive.” “The sale price of property does not necessarily establish its value without further information on the relationship of the buyer and seller and other circumstances.”<sup>15</sup>

The courts are aware these two principles seem contradictory, noting that “[l]ogic and taxation may not be the ‘best of friends.’”<sup>16</sup> But absent new laws or new court decisions, Assessors must keep both of these principles.

More Information: Mark Armstrong, [ArmstrongMark@KaneCountyIL.gov](mailto:ArmstrongMark@KaneCountyIL.gov), 630-208-3818.

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<sup>11</sup> Ill. Const. Art. 9, § 4(A) (1970).

<sup>12</sup> *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 235 (Ill. 1998).

<sup>13</sup> *Id.*

<sup>14</sup> *Gateway-Walden, LLC v. Pappas*, 430 Ill. Dec. 921, 928-29 (Ill. App. Ct. 2018), emphasis in original.

<sup>15</sup> *Ellsworth Grain v. Property Tax Appeal Board*, 172 Ill. App. 3d 552, 557 (Ill. App. Ct. 1988).

<sup>16</sup> *Walsh* at 237.





## Illinois Department of Revenue

Office of Local Government Services  
101 W. Jefferson St.  
PO Box 19033  
Springfield, IL 62794-9033  
Phone: (217) 785-6619 Fax (217) 782-9932

### MEMORANDUM

To: Chief County Assessment Officers

From: David Fangmeier, Supervisor  
Sales Ratio and Audit Section  
Property Tax Division  
Office of Local Government Services

Date: December 15, 2010

Re: Revised CCAO Codes

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This memo is being sent to inform everyone of recent changes made to the CCAO Codes as a result of recent legislation (Public Act 96-1083).

As you all know, changes were made to Form PTAX-203, Line 10. The following 2 lines were added to the form, and the instructions were updated:

**Line 10g, Short sale**

- The property was sold for less than the amount owed to the mortgage lender or mortgagor, if the mortgagor has agreed to the sale.

**Line 10h, Bank REO (real estate owned)**

- The first sale of the property owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment occurring after the foreclosure proceeding is complete.

Due to these changes, we have updated the CCAO Codes to accommodate these new lines. We have also decided to 'retire' Code 46 (Compulsory Transaction) starting with declarations recorded *on* or *after* January 1, 2011 and implement new codes for identifying Compulsory Transactions. The CCAO Code of 46 will no longer be valid for declarations recorded after December 31, 2011. The new codes will be:

- 54 Court-ordered sale - *NEW*
- 55 Sale in lieu of foreclosure - *NEW*
- 56 Condemnation - *NEW*
- 57 Short sale - *NEW*
- 58 Bank REO (real estate owned) - *NEW*

For your convenience, I have attached an updated copy of all the valid CCAO codes. Please share this information with your staff.

If you have any questions regarding this memo, please contact us at (217) 785-6619.

## CCAO Code Listing

Codes 01-28	
Code	Description
01	Split
02	Partial Assessment
03	Prorated Assessment
04	35 ILCS 200/10-25 - Model Home
05	35 ILCS 200/10-30 - Developer's Lot
06	35 ILCS 200/10-35 - Common Area \$1 Assessment
07	35 ILCS 200/10-40 - Historic Residence
08	35 ILCS 200/10-150 - Forestry Management
09	35 ILCS 200/10-166 - Registered Land/Conservation Rights
10	35 ILCS 200/10-240 & 35 ILCS 200/10-350 - Veteran's and Fraternal Organization Assessment Freeze
11	*Exempt Parcel
12	*State Assessed
13	*PTAX-203 Filed in Wrong County
14	*Multiple County Sale
15	Same Surname
16	Farm Less than 5 Acres
17	Multi-class (farm/non-farm)
18	*Mineral & Timber Rights
19	*Subsidence Rights
20	Vacant Lot with Building Assessment – Single Parcel Sale Only (not an automatic exclusion from study)
21	Building with Vacant Lot Assessment – Single Parcel Sale Only (not an automatic exclusion from study)
22	Mobile Home on Privilege Tax Sold as Real Estate
23	Buyer/Seller is a Church, School or Charitable Organization
24	Sale by Executrix using Warranty/Trustee Deed
25	Buyer is a Trustee using Warranty/Trustee Deed
26	*Cemetery Lot using Warranty/Trustee Deed
27	*Re-recorded Document
28	*Locally Assessed Railroad
*Indicates NO Board of Review Final Equalized Assessment is needed on the declaration	
Codes 40-58: ONLY used when the Assessor has information contradictory to what is on the PTAX-203. Do NOT use Codes 40-52 or 54-58 if the information on the PTAX-203 is correct.	
Codes 40-58	
Code	Description
40	Date of Deed
41	Deed Type
42	Buildings Added/Removed/Remodeled
43	Contract for Deed
44	Related Parties
45	Partial Interest
47	Auction Sale
48	Particular Buyers/Sellers
49	Simultaneous Trade of Property
50	Sale-leaseback
51	Advertised for Sale
52	Personal Property List Incorrect
53	Altered Consideration – Use only if Line 11 is visibly altered and not initialed
54	Court Ordered Sale
55	Sale in Lieu of foreclosure
56	Condemnation
57	Short Sale
58	Bank REO (Real Estate Owned)



## Explanation of CCAO Codes Used on the PTAX-203

**Code 01 "Split"** – One or more of the parcels sold has been split as a result of the sale.

**Code 02 "Partial Assessment"** – A partially completed improvement was assessed on the property as of the previous January 1, and the improvement was complete or is complete as of the sale date.

- The information from line 9 of the PTAX-203 should verify any change in the improvement. Use Code 42 in addition to Code 02 if the information on Line 9 of the PTAX-203 does not verify a change in the improvement.

**Code 03 "Prorated Assessment"** – In the year prior to the sale, the property was subject to an "instant assessment" under 35 ILCS 200/9-180 or the property has a change in exempt status during the assessment year and received a partial year assessment under 35 ILCS 200/9-185. Use Code 11 for parcels having exempt status during the entire assessment year.

**Code 04 "Model Home"** – In the year prior to the sale, the property was assessed as a model home under 35 ILCS 200/10-25.

**Code 05 "Developer's Lot"** – In the year prior to the sale, the property was assessed as a developer's lot under 35 ILCS 200/10-30.

**Code 06 "Common Area"** – In the year prior to the sale, the property was given a \$1 assessment as common area under 35 ILCS 200/10-35.

**Code 07 "Historic Residence"** – In the year prior to the sale, the property was assessed as a historic residence under 35 ILCS 200/10-45 or 35 ILCS 200/10-50.

**Code 08 "Forestry Management"** – In the year prior to the sale, the property was assessed under 35 ILCS 200/10-150.

**Code 09 "Registered Land/Conservation Rights"** – In the year prior to the sale, the property was assessed under 35 ILCS 200/10-166.

**Code 10 "Veteran's Organization Assessment Freeze"** – In the year prior to the sale, the property was assessed under 35 ILCS 200/10-300.

**Code 11 "Exempt Parcel"** – In the year prior to the sale, the property was totally exempt from taxation for the assessment year prior to the sale based on a Department certification or the judgment of a court of competent jurisdiction.

**Code 12 "State Assessed"** – In the year prior to the sale, the property was a railroad operating property, a pollution control facility, or a low sulfur dioxide coal fueled device assessed by the Department.

**Code 13 "PTAX-203 Filed in Wrong County"** – The property sold is not located in the county.

**Code 14 "Multiple County Sale"** – The property sold is located in more than one county.

**Code 15 "Same Surname"** – The buyer and the seller have the same surname.

**Code 16 "Farm Less than 5 Acres"** – The property was assessed as a farm under 35 ILCS 200/10-110 through 10-145 and contains less than 5 acres. This sale will not be used in either the general ratio study or in the farm ratio study.

**Code 17 "Multi-class (farm/non-farm)"** – The property was partly assessed as farm. This code does not apply when the sold properties are subject to assessments only for farmland, farm home site, farm home, and or farm buildings. This code applies to both single and multiple parcel transactions.

**Code 18 "Mineral Rights"** – Only mineral rights were sold.



**Code 19 "Subsidence Rights"** – Only subsidence rights were sold. If only mineral rights and subsidence rights were sold, use Code 18 or Code 19.

**Code 20 "Vacant Land with Building Assessment"** – A single parcel was sold, its current use on line 8 of the PTAX-203 was "vacant", and the parcel had a building assessment for the year prior to the sale.

NOTE: A Code 20 is *not an automatic exclusion* from the sales ratio study. The system decides if it's *included* (even when coded a 20) or it flags it for IDOR staff to review and to make a determination based on the information provided on and with the PTAX-203 if it should be excluded from the study. In order for the Department to exclude a Code 20, the County must provide evidence that there was not a building on the parcel at the time of the sale.

**Code 21 "Building with Vacant Lot Assessment"** – A single parcel was sold, its current use on line 8 of the PTAX-203 involves a building and the parcel had no building assessment for the year prior to the sale.

NOTE: A Code 21 is *not an automatic exclusion* from the sales ratio study. The system decides if it's *included* (even when coded a 21) or it flags it for IDOR staff to review and to make a determination based on the information provided on and with the PTAX-203 if it should be excluded from the study. In order for the Department to exclude a Code 21, the County must provide evidence that there was a building on the parcel at the time of the sale.

**Code 22 "Mobile Home on Privilege Tax that was Sold as Real Estate"** – The property contained a mobile home assessed on privilege tax that was sold as real estate i.e., the current use on line 8 of the PTAX-203 was "mobile home residence" and line 12b on the PTAX-203 was checked "No." See the Mobile Home Procedures section of this guide for additional information.

**Code 23 "Buyer/Seller is a Church, School or Charitable Organization"** – Exemption b is not claimed on line 16, but is clear from the buyer's/seller's name in Part 4 on the PTAX-203 that the buyer or seller is the church, school, hospital, or charitable organization. (Usually, a charitable organization will have a sales tax exemption letter from the Department.)

**Code 24 "Sale by Executor or Executrix using Warranty/Trustee Deed"** – It is clear from the seller's name in Part 4 on the PTAX-203 that the seller is an executor or executrix, but the deed type on line 5 is "Warranty deed" or "Trustee deed".

**Code 25 "Buyer is Trustee using a Warranty/Trustee Deed"** It is clear from the buyer's name in Part 4 on the PTAX-203 that the buyer is a trustee, but the deed type on line 5 is "Warranty deed" or "Trustee deed".

**Code 26 "Cemetery Lot Using a Warranty/Trustee Deed"** – The property is a cemetery lot but the deed type on line 5 is "Warranty deed" or "Trustee deed".

**Code 27 "Re-recorded Document"** – The recorder's office has indicated on the PTAX-203 that the PTAX-203 is for re-recording.

**Code 28 "Locally Assessed Railroad"** -- In the year prior to the sale, the property was locally assessed railroad property.

**Use Codes 40 through 58 ONLY if you are submitting the required documentation to show that the PTAX-203 was incorrectly completed.**

**Code 40 "Date of Deed"** – Use this code when line 4 of the PTAX-203 shows a date of deed in the wrong year. A copy of the deed must accompany the PTAX-203 when it is sent to the Department.

**Code 41 "Deed Type"** – Use this code when the type of deed was incorrectly specified in line 5 of the PTAX-203. A copy of the deed must accompany the PTAX-203 when it is sent to the Department.

**Code 42 "Building Added/Removed/Remodeled"** – Use this code when the information on line 9 of the PTAX-203 is incorrect. Supply documentation that could take the form of a letter signed by the buyer or seller stating that line 9 of the PTAX-203 was incorrectly completed and specifying the correct information. A property record card is not acceptable documentation.



**Code 43 "Contract for Deed"** – use this code when the information on line 10a is incorrect, i.e., the sale was not a result of a contract for deed or the year the contract was initiated is incorrectly specified. Supply documentation that could take the form of a letter signed by the buyer or seller stating that line 10a of the PTAX-203 was incorrectly completed and specifying the correct information, or a copy of the Contract for Deed.

**Code 44 "Related Parties"** – Use this code when the information on line 10b is incorrect, e.g.

The parties are related and line 10b is not checked; or

The parties are not related and line 10b is checked.

Submit with the PTAX-203 a letter signed by the buyer or seller stating that line 10b of the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 45 "Partial Interest"** – Use this code when the information on line 10c is incorrect. A copy of the deed must accompany the PTAX-203 when it is sent to the Department.

**Code 46** *This code is no longer valid.*

**Code 47 "Auction Sale"** – Use this code when the information on line 10i is incorrect. If line 10i is checked and the property did not sell at auction, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information. If line 10i is not checked and the property sold at auction, submit with the PTAX-203 a letter signed by the buyer, seller, or auctioneer stating the PTAX-203 was incorrectly completed and specifying the correct information. A copy of the auction advertisement may also be used as documentation.

**Code 48 "Particular Buyers/Sellers"** – Use this code when the information on lines 10j, 10k, 10l, 10m, 10n, or 10o is incorrect. Submit with the PTAX-203 a letter signed by the buyer or seller stating that the information on these lines is incorrect and specifying the correct information. However, a letter is not required when:

- Line 10j is not checked, but the name of the buyer/seller in Step 4 on the PTAX-203 clearly indicates that the name of the buyer/seller is a relocation company. (NOTE: *Relocation company transactions are included in the sales ratio study, unless excluded for another reason.*)
- Line 10k is not checked, but the name of the buyer/seller in Step 4 clearly indicates that the buyer/seller is a government agency or is a financial institution as defined in the instructions for line 10k. ("Financial Institution" includes a bank, savings and loan, credit union, Resolution Trust Company, and any entity with "mortgage company" or "mortgage corporation" as part of the business name).
- Line 10l is not checked, but the name of the buyer in Step 4 of the PTAX-203 includes "real estate investment trust", "REIT" (NOTE: *REIT transactions are included in the sales ratio study unless excluded for another reason.*)
- Line 10m is not checked, but the name of the buyer in Step 4 of the PTAX-203 includes "pension fund" (NOTE: *pension fund transactions are included in the sales ratio study, unless excluded for another reason.*)
- Line 10n is not checked and county information concludes buyer is an adjacent property owner, (NOTE: *transactions among adjacent property owners are used in the sales ratio study unless excluded for another reason.*)
- If the buyer is a trust or trustee and this is not indicated on the PTAX-203, submit with the PTAX-203 a copy of the deed stating the buyer is a trust or trustee for documentation.

**Code 49 "Simultaneous Trade of Property"** – Use this code when the information on Line 10p or Line 14 is incorrect. Submit a signed letter by the buyer or seller indicating that the information on Line 10p and/or line 14 is incorrect and specifying the correct information.

**Code 50 "Sale-Leaseback"** – Use this code when the information on line 10q is incorrect. Submit with the PTAX-203 a letter signed by the buyer or seller indicating the information on line 10q is incorrect and indicating the correct information.

**Code 51 "Advertised for Sale"** – Use this code when the information on line 7 of the PTAX-203 is incorrect. If Line 7 is incorrectly checked "No" because the property was advertised for sale as defined in the instructions, (the property was sold using a real estate agent or advertised for sale by newspaper, trade publication, radio/electronic media, for sale sign, or word of mouth) submit with the PTAX-203 a signed and dated letter from the buyer or seller stating the manner in which the property was advertised. In any case that the property was known to be for sale by more than one person, the property is considered advertised. If Line 7 is incorrectly



checked "Yes" submit with the PTAX-203 a signed and dated letter from the buyer or seller stating the property was not advertised for sale.

**Code 52 "Personal Property List Incorrect"** – Use this code when the personal property listing submitted with the PTAX-203 is incorrect and/or the amount on line 12a is incorrect.

- If the amount of the personal property on line 12a is understated, submit with the PTAX-203 a letter signed by the buyer or seller indicating that the personal property information is incorrect and indicating the correct information.
- If the amount of personal property on line 12a is overstated, a revised PTAX-203 or affidavit of correction must be filed with the county recorder and the additional tax must be paid. Submit the revised PTAX-203 or the affidavit of correction.
- If the information on the personal property listing is incorrect, obtain a revised copy of the personal property listing from the buyer or seller along with a letter signed by the buyer or seller indicating that the personal property listing was incorrect and that the revised copy is correct.

**Code 53 "Altered Consideration"** - Use this code to alert the Department that line 11 has been altered without being initialed.

**Code 54 "Court-ordered sale"** – Use this code when the information on line 10d is incorrect. If this line is incorrectly not checked, a copy of a court order requiring the sale of the property should accompany the PTAX-203 when it is sent to the Department. If one of these lines was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 55 "Sale in lieu of foreclosure"** – Use this code when the information on Line 10e is incorrect. If this line is incorrectly not checked, a copy of a court order requiring the sale of the property should accompany the PTAX-203 when it is sent to the Department. If one of these lines was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 56 "Condemnation"** – use this code when the information on line 10f is incorrect. If this line is incorrectly not checked, a copy of a court order requiring the sale of the property should accompany the PTAX-203 when it is sent to the Department. If one of these lines was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 57 "Short Sale"** – use this code when the information on line 10g is incorrect. If this line is incorrectly not checked, documentation/letter must be submitted along with the declaration indicating that the property was sold for less than the amount owed to the mortgage lender or mortgagor indicating the mortgagor has agreed to the sale. This documentation/letter should accompany the PTAX-203 when it is sent to the Department. If this line was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information.

**Code 58 "Bank REO (Real Estate Owned)"** – Use this code when the information on line 10h is incorrect. If this line is incorrectly not checked, a copy of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment occurring after the foreclosure proceeding is complete should accompany the PTAX-203 when it is sent to the Department. If this line was incorrectly checked, submit with the PTAX-203 a letter from the buyer or seller stating that the PTAX-203 was incorrectly completed and specifying the correct information. (NOTE: *Bank REO transactions are included in the sales ratio study unless excluded for another reason*)



**Brief Description of Codes  
for "CCAO Box" on RETD**

*Attachment 2*

<b>Codes 01-28: Remove the Sale from the Ratio Study</b>	
<b>Code</b>	<b>Description</b>
01	* Split
02	* Partial Assessment
03	* Prorated Assessment
04	10-25 (20d-4) Model Home
05	10-30 (20g-4) Developer's Lot
06	10-35 Common Area \$1 Assessment
07	10-40 Historic Residence
08	10-150 Forestry Management
09	10-166 Registered Land/Conservation Rights
10	10-240 & 10-350 Veteran's and Fraternal Organization Assessment Freeze
11	* Exempt Parcel
12	* State Assessed
13	* RETD Filed in Wrong County
14	* Multiple County Sale
15	Same Surname
16	Farm less than 5 acres
17	Multi-class (farm/non-farm)
18	* Mineral and Timber Rights
19	* Subsidence Rights
20	Vacant Lot with Building Assessment - Single Parcel Sale Only
21	Building with Vacant Lot Assessment - Single Parcel Sale Only
22	Mobile Home on Privilege Tax Sold as Real Estate
23	Buyer/Seller is a Church, School, or Charitable Organization
24	Sale by Executrix using Warranty/Trustee Deed
25	Buyer is a Trustee using Warranty/Trustee Deed
26	* Cemetery Lot using Warranty/Trustee Deed
27	* Re-recorded Document
28	* Locally Assessed Railroad
<b>Codes 40-58: ONLY used when the Assessor has information contradictory to what is on the PTAX-203. Do NOT use Codes 40-52 or 54-58 if the information on the RETD is correct.</b>	
<b>Code</b>	<b>Description</b>
40	** Date of Deed
41	** Deed Type
42	** Buildings Added/Removed/Remodeled
43	** Contract for Deed
44	** Related Parties
45	** Partial Interest
46	** Compulsory Transaction NOT valid for declarations recorded AFTER 12/31/2010
47	** Auction Sale
48	** Particular Buyers/Sellers
49	** Simultaneous Trade of Property
50	** Sale-leaseback
51	** Advertised for Sale
52	** Personal Property List Incorrect
53	Altered Consideration
54	** Court-ordered sale
55	** Sale in lieu of foreclosure
56	** Condemnation
57	** Short sale
58	** Bank REO (real estate owned)
<b>Codes 70-72: IDOR Auditor Notification</b>	
<b>Code</b>	<b>Description</b>
70	Homestead Improvement Exemption
71	10-90 Airport - Dual Assessment
72	10-155 Open Space - Dual Assessment

\* Indicates NO Board of Review Final Equalized Assessment is needed on the declaration

\*\* Indicates that the CCAO MUST submit documentation to support these codes

### Specification of Sales to Include/Remove/Adjust - 3/2001

Situation	Include	Remove	Adjust	RETD Line No.	CCAO Code	Comment
Vacant lot indicated by buyer/seller, but has building assessment – single parcel only		X		2, 8(a), & CCAO line 2	20	
Improved property indicated by buyer/seller, but no building assessment – single parcel only		X		2, 8, & CCAO line 2	21	
Split/New parcel		X		3	01	
Mineral rights		X		3	18	
Farm sale < 5 acres		X		3 & 8(j)	06	
Deed type warranty or trustee	X			5		Includes corporate warranty
Deed type not warranty or trustee		X		5		
Sales of convenience		X		5		
Property not advertised for sale		X		7		
Current use is vacant lot, but line 12a shows a personal property amount	X			8(a) & 12(a)		
Physical change in property between assessment date and sale date		X		9		
Contract for deed initiated in year prior to sale		X		10(a)		
Related parties		X		10(b)		
Partial interests		X		10(c)		
Forced sales		X		10(d), (e), & (f)		
Auction sales		X		10(g)		
Seller or buyer is relocation company <i>include a.v.</i>	X			10(h)		
Seller or buyer is a financial institution		X		10(i)		Must be a financial institution as defined in the instructions for line 10(i)
Buyer or seller is a government agency		X		10(i)		
Buyer is a REIT	X			10(j)		
Buyer is a pension fund	X			10(k)		
Buyer owns adjacent or nearby property <i>if advertised - good sale if not advertised - reject</i>	X			10(l) (adjacent) & 203-A 5 (nearby)		



### Specification of Sales to Include/Remove/Adjust - 3/2001

Situation	Include	Remove	Adjust	RETD Line No.	CCAO Code	Comment
Buyer exercising option to purchase		X		10(m)		
Simultaneous trade of real property		X		10(n) & 14		
Sale-leaseback		X		10(o)		
Response to 203 question 10(p) – other items applying to the sale				10(p)		Case by case
No personal property reported	X			12(a)		
Personal property amount on line 12(a) but does not fall into the category below			X	12(a)		
Personal property on line 12(a) >5% of SP residential or >25% of SP commercial/industrial			X	12(a)		
Seller or buyer is charitable/religious/educational		X		16 ("b" is marked)	23	Code 23 is used only if "b" in line 16 is not marked
Exemption "m" claimed – sale related to Home Ownership Made Easy Act		X		16		
Farm sale				CCAO line 1		Will use only in farm study
Sale of non-farm property in more than one township/multi-township		X		CCAO line 1		
Mobile home deducted as personal property but is assessed as real estate			X	CCAO line 4		
Non clear-cut 10-153		X		CCAO line 5		Effective for 2002 sales
Sec. 515 housing 10-235		X		CCAO line 5		Effective for 2001 sales
CCAO assessed item on personal property detail list as real estate			X	PP list & CCAO line 5		
Sale is not at market				203-A 8		Case by case
Partial assessment		X			02	
Prorated assessment		X			03	
Model home 10-25 (20d-4)		X			04	
Developer's lot 10-30 (20g-4)		X			05	
Common area \$1 asmt 10-35		X			06	
Historic residence 10-40		X			07	
Forestry management 10-150		X			08	



### Specification of Sales to Include/Remove/Adjust - 3/2001

Situation	Include	Remove	Adjust	RETD Line No.	CCAO Code	Comment
Registered land/conservation rights 10-166		X			09	
Vet's org assessment freeze 10-240		X			10	Effective for 2001 sales
Fraternal org assessment freeze 10-350		X			10	Effective for 2002 sales
Exempt parcel		X			11	
State assessed parcel		X			12	
RETD filed in wrong county		X			13	
Multiple county sale		X			14	
Buyer and seller have same surname		X			15	
Multi-class (farm/non-farm) sale		X			17	
Subsidence rights		X			19	
Mobile home on privilege tax sold as real estate		X			22	
Sale by executor/executrix using warranty or trustee deed		X			24	
Buyer is trustee using warranty or trustee deed		X			25	
Cemetery lot sold using warranty or trustee deed		X			26	
Re-recorded document					27	
Locally assessed railroad		X			28	
Altered consideration not initialed by buyer/seller		X			53	
Two or more usable sales in same study year						Use most current sale, unless there is a 25% or more difference in sale prices -- then remove all sales (determined on review of all usable sales).

# ***Taxable Leaseholds***

*Except as provided [elsewhere in this code], when property which is exempt from taxation is leased to another whose property is not exempt, and the leasing of which does not make the property taxable, the leasehold estate and the appurtenances shall be listed as the property of the lessee thereof, or his or her assignee. Taxes on that property shall be collected in the same manner as on property that is not exempt, and the lessee shall be liable for those taxes.<sup>17</sup>*

A **Taxable Leasehold** is applicable when three conditions are present:

- The underlying parcel has been declared to be exempt from taxation by the Department of Revenue;
- The exemption is based on ownership alone; and
- Some or all of the parcel has been leased by a non-exempt entity.

Thus, if the property was originally exempt based on use (or a combination of ownership and use), the exemption must be removed for that portion of the property that is subject to the lease. The effective date of the removal of the exemption is the date the lease was executed. No taxable leasehold is created for this type of exemption.

If the property was originally exempt based on ownership, the exemption remains in place; however, a taxable leasehold must be created for the portion of the property that is subject to the lease.

## **Exceptions to Taxable Leaseholds**

The property tax code has several exceptions to the requirements of taxable leaseholds.

- *Property of schools leased to a municipality*  
The city or village must use the property for “municipal purposes on a not-for-profit basis;” if so, the exemption remains, and no taxable leasehold has been created.<sup>18</sup>
- *Property of the State of Illinois that is one acre or larger in size*  
Consisting mostly of farm tracts, property owned by the State that exceeds one acre in size and is leased to another entity must be assessed as if the original exemption did not exist.<sup>19</sup>
  - If the property would otherwise qualify as a farm under the property tax code, it must be assessed according to farm provisions.
  - If the property does not qualify for farm assessment and does not qualify for any other preferential assessment, it must be assessed at its fair cash value multiplied by the level of assessments.

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<sup>17</sup> 35 ILCS 200/9-195.

<sup>18</sup> 35 ILCS 200/15-35(a).

<sup>19</sup> 35 ILCS 200/15-55(a).



- *Property of taxing districts held for future use is leased for public purposes*

Property owned by a taxing district that is being held for future use or expansion of the taxing district's facilities does not become a taxable leasehold if the lease is for public purposes.<sup>20</sup> If it does meet the public purpose test, the exemption remains and no taxable leasehold is created. For example, if the operator of a sanitary landfill leases property owned by a forest preserve district for the purposes of using it as a landfill, the public purpose test has not been met and a taxable leasehold is created.<sup>21</sup>

### **Valuation Procedures for Taxable Leaseholds**

The Illinois Property Tax Code provides that "[e]ach taxable leasehold estate \*\*\*\* shall be valued at 33 1/3% of its fair cash value."<sup>22</sup> When valuing a taxable leasehold, assessors are valuing "the right to the use and possession of the demised premises for the full term of the lease."<sup>23</sup> The fair cash value of a leasehold is its rental value in the market—the amount a willing lessee will pay a willing lessor, in a voluntary transaction, for the right to use and occupy the premises at the terms set in the lease.

Since lump-sum sales of this type are extremely rare, the Illinois Supreme Court has provided for the use of an alternate approach: "calculate the lump sum that represents the present economic equivalent of the periodic market rental to be paid through the unexpired term of the lease."<sup>24</sup> This is commonly called a discounted cash flow analysis.

To perform a discounted cash flow analysis, you will need three items of information:

- The market rate of the property subject to the lease;
- The length of the lease (including tenant options); and
- The market discount rate.

There are three main steps to performing a discounted cash flow analysis:

1. *Convert the market discount rate to a discount factor for each year of the lease* using financial tables or a calculator. A discount factor can be calculated using this formula:

$$\text{Discount Factor} = \frac{1}{(1 + \text{Discount Rate})^{\text{Year of Term}}}$$

2. *Calculate the present value for each year of the lease* by multiplying the annual rental by the discount factor.
3. *Sum all the present values* to find the net present value.

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<sup>20</sup> 35 ILCS 200/15-60.

<sup>21</sup> *Forest Preserve District of DuPage County v. Department of Revenue*, 266 Ill. App. 3d 264, 271 (Ill. App. Ct. 1994).

<sup>22</sup> 35 ILCS 200/9-145(b).

<sup>23</sup> *People ex Rel. Korzen v. American Airlines*, 39 Ill. 2d 11, 17 (Ill. 1967).

<sup>24</sup> *American Airlines* at 18.



### Sample Valuation of a Taxable Leasehold

The City of Metroville owns a storefront in its downtown that has been leased out to a local merchant for a three-year term, beginning January 1, 2025. The lease amount is \$1,200 per month, which you have determined is the market rate for that property. The market discount rate is 9%. For the 2025 taxable year, the value of the taxable leasehold would be:

Assessment Year	Monthly Market Rent	Annual Market Rent	Discount Factor (at a 9% Rate)	Net Present Value
2025	\$1,200	\$14,400	0.917431	\$13,211
2026	\$1,200	\$14,400	0.841680	\$12,120
2027	\$1,200	\$14,400	0.772183	\$11,119
Net Present Value				\$36,450
Level of Assessments				33.33%
Assessed Value				\$12,149

In 2026, there are only two years left on the lease. If the market rental and discount rates remained unchanged, the value of the taxable leasehold would be:

Assessment Year	Monthly Market Rent	Annual Market Rent	Discount Factor (at a 9% Rate)	Net Present Value
2026	\$1,200	\$14,400	0.917431	\$13,211
2027	\$1,200	\$14,400	0.84168	\$12,120
Net Present Value				\$25,331
Level of Assessments				33.33%
Assessed Value				\$8,443

Finally, in 2027 there is only one year left on the lease. If the market rental and discount rates remained unchanged, the value of the taxable leasehold would be:

Assessment Year	Monthly Market Rent	Annual Market Rent	Discount Factor (at a 9% Rate)	Net Present Value
2027	\$1,200	\$14,400	0.917431	\$13,211
Net Present Value				\$13,211
Level of Assessments				33.33%
Assessed Value				\$4,403

### **Distinguishing Leaseholds from Licenses**

If a mere license is granted to manage or use property exempt by ownership rather than a true leasehold estate, such a license is not taxable. This has led to some contracts that attempted to convert taxable leaseholds to nontaxable licenses by artful word crafting. The courts, however,

have looked through the form to the substance of these transactions, and when the essential characteristics of a lease are found, the transaction will be treated as such and not as an exempt license.<sup>25</sup>

The Illinois Supreme Court has ruled that “the principal difference between a lease and a license is that a lease confers the right to exclusively possess and control property, whereas a license merely confers the right to use property for a specific purpose, subject to the licensor’s control.”<sup>26</sup> In doing so, the court identified the following elements of a lease:

1. The extent and bounds of the property;
2. The term of the lease;
3. The amount of rent; and
4. The time and manner of repayment.<sup>27</sup>

The court noted that if any of these elements are missing, a lease has not been created. Moreover, the court also added that “the fact that an agreement may contain all of these essential requirements for a lease does not necessarily make it a lease.” Additionally, the court noted that “licenses are ordinarily revocable at the will of the grantor and are generally not assignable.” Finally, the court noted that “the crucial distinguishing characteristic of a lease is the surrender of possession and control of the property to the tenant for the agreed upon term.”<sup>28</sup>

### **Further Information on the Valuation of Taxable Leaseholds**

The valuation of taxable leaseholds can be a challenge for assessors, as they are encountered on an irregular and infrequent basis. Further complicating the process is the lack of statutory documentation; much process and procedure comes from judicial decisions. Some of these procedures are unique to property taxation, which means they will be unfamiliar to most private-sector appraisers.

For more information or assistance in developing the valuation of a taxable leasehold, please contact Supervisor Armstrong at the Kane County Assessment Office.

More Information: Mark Armstrong, [ArmstrongMark@KaneCountyIL.gov](mailto:ArmstrongMark@KaneCountyIL.gov), 630-208-3818.

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<sup>25</sup> See extensive discussion of this topic in *Stevens v. Rosewell*, 170 Ill. App. 3d 58, 523 N.E.2d 1098 (Ill. App. Ct. 1988).

<sup>26</sup> *Millennium Park v. Houlihan*, 241 Ill. 2d 281, 309 (Ill. 2010).

<sup>27</sup> *Id.* at 310.

<sup>28</sup> *Id.*



# Assessor Standards for Posting

The following information is a brief outline of procedures for entering in VPAMS. These Instructions are for the benefit of all Township Assessors. If you need help or have any questions, *please call* and we will be glad to get together with you.

Please assign new use *codes, values, and reason for change* on all NEW parcel numbers.

You will enter only the assessments you will *change* for 2025. Enter the new values under the proper headings. Use your current one-year level, *not* at 33.33%.

**NEW PROPERTY:** New property is always “new construction.” It may be an addition to an existing structure or a completely new structure or a portion of new construction that has not previously been assessed: prorate or complete. *New property does not include land!* The “new property” amount will only indicate how much of the total improvement assessment is being assessed for the first time. *You must enter the New Property for your township.*

**USE CODES/PROPERTY CLASS:** Please use these designations per Department of Revenue:

0011 — Rural property improved with buildings assessed

0021 — Rural property NOT improved with buildings

0030 — Residential vacant land

0040 — Residential land with dwelling - 6 units or less

0050 — Commercial residence more than 6 units

0060 — Commercial business

0070 — Commercial office

0080 — Industrial property

8000 — Exempt

8200 — Leasehold property

9000 — Railroad

0026 — Commercial solar energy systems property assessed under 35 ILCS 200/10-720, *et seq.*

0028 — Conservation stewardship property assessed under 35 ILCS 200/10-400, *et seq.*

0029 — Wooded acreage transition property assessed under 35 ILCS 200/10-500, *et seq.*

0041 — Model Homes assessed under 35 ILCS 200/10-25 (annual application with county required).

5040, 5050, 5060, 5070, and 5080: — A non-carrier Railroad designation, having a building assessment value *only*.

0032, 0052, 0062, 0072, and 0082 Subdivided land assessed under 35 ILCS 200/10-30 (see instructions for *Developer's Relief Preferential Assessment*)

8011, 8021, 8030, 8040, 8050, 8060, 8070, and 8080: — Used for Partial Exempt designation.

8211, 8221, 8230, 8240, 8250, 8260, 0270, and 8280 — Used to designate a Taxable Leasehold (see instructions for *Taxable Leaseholds*).



**ACRE CHANGES:** *Do not change acres in the acres field. When you receive a Change Sheet from our Map Department, correct the values accordingly. The County Assessment Office will apply any acre changes. You should correct your Property Record Card to keep your files up to date.*

**FARM PARCELS:** Please provide our office with the parcel number for which you are requesting a farm value. We will calculate a farm land value through our Sidwell Farm Program and provide you with the farm land value and home site acres, if any. Do NOT arbitrarily indicate one acre as a home site (FNF). The home site is to be measured and valued separately as to its market value like all other residential property.

**INSTANT or PRORATED ASSESSMENTS:** Please check these as they could be completed as of January 1, and a value must be posted. All *prorated* assessments *must be entered* either at full value or you must indicate if it is to remain as an incomplete assessment. Include the date and percent if it is a prorated assessment. This is indicated in the *Reason for Change* field.

**VETERANS WITH DISABILITIES (ADAPTIVE HOUSING):** If your township has parcels with a *veterans with disabilities homestead exemption*, you are to post the full assessment each year. The County Assessment Office will then apply the proper Exemption amount to the parcel, pursuant to provisions of 35 ILCS 200/15-165 certified by the Department of Revenue.

**DIVISIONS:** Please enter the new Use code, Assessed value, New construction (if any), and the Reason for change.

**REASON FOR CHANGE:** The "Reason for Change" field will be indicated utilizing the "Standards" this year. Indicate your reason by using one or more of the numbers listed. The computer will then print the corresponding reason on the Notice to the Taxpayer. It is still necessary to limit spaces to 47 characters. Please keep this in mind if using more than one reason code. You must enter the reason "Agricultural" on all farm parcels. If no change is made from a prior year, do not put a reason.

**STANDARDS FOR REASON FOR CHANGE:** Select appropriate code from reason for change selection box. Use only the following reasons as listed below; all other reasons are for county use. *In reasons 9 and 38, please supply the information in parenthesis.*

- |   |                     |
|---|---------------------|
| 01. Revalue                             | 14. Acre Change     |
| 02. New Addition                        | 16. Deck            |
| 03. New Garage                          | 17. Porch           |
| 04. New Farm Building                   | 19. Patio           |
| 05. Improvement Removed                 | 1E. Detention Area  |
| 06. Complete Improvement                | 20. Shed            |
| 09. Prorated (Date & %)                 | 21. Central Air     |
| 10. Change in Use                       | 22. In-Ground Pool  |
| 11. Agricultural                        | 23. Gazebo          |
| 12. Subdivided Land (35 ILCS 200/10-30) | 24. Fireplace       |
| 13. Division                            | 25. Upgrade/Remodel |

26. Finished Basement  
27. Correct Square Footage  
28. Pool House  
31. Barn  
32. Finished Attic  
33. Leasehold  
34. Disaster Area Reassessment  
38. Fire Damage, Prorated (Date & %)  
39. Pole Barn

40. Cell Tower  
53. Improvement Exemption Expired  
54. New Improvement Exemption  
55. Exempt to Assessed  
63. Unbuildable Lot  
84. Vacant Property Assessed as Improved  
95. Multiple Prorates  
1K. Temporary Reduced Assessment

More Information: Bev Doran, [DoranBev@KaneCountyIL.gov](mailto:DoranBev@KaneCountyIL.gov), 630-208-3818.

## Pro Rata Assessments

35 ILCS 200/9-180

All **pro rata** assessments are to be certified on the current assessment roll to the Supervisor of Assessments. The Supervisor of Assessments Office **does not** prorate assessments, except when a model home is sold.

After certification of the assessment roll to the Supervisor of Assessments office and the Township is balanced, a Request for Revised Assessment form must be filed with the Board of Review in a timely manner. Forms are available from the Board of Review office.

Please refer to the current *Rules and Procedures* for the deadline date to submit a Request for Revised Assessment to the Board of Review.

More Information: Bev Doran, [DoranBev@KaneCountyIL.gov](mailto:DoranBev@KaneCountyIL.gov), 630-208-3818.

## Cadastral Mapping

35 ILCS 200/9-35, et seq.

The process of cadastral mapping and the maintenance of ownership names for property tax purposes is governed by the Illinois Property Tax Code.

### **Ownership Names**

Ownership information must reflect the information shown on "the records maintained by the county recorder."<sup>29</sup> Changes to the ownership name usually require a deed or court order; contact the County Assessment Office for more information. *Township Assessors will receive copies of any updates to ownership, typically in reports e-mailed monthly.*

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<sup>29</sup> 35 ILCS 200/9-35.



### ***Mailing Addresses***

Mailing address information must reflect the information shown on “the records maintained by the county recorder.”<sup>30</sup> Changes to the mailing address must be made in writing and be signed by the owner; address-change forms are available at <https://Assessments.KaneCountyIL.gov/Pages/Forms.aspx>. *Township Assessors will receive copies of any updates to mailing addresses, typically in reports e-mailed monthly.*

### ***Divisions and Consolidations***

Divisions and consolidations can be made either by a Plat of Subdivision that is made in accordance with the Illinois Plat Act<sup>31</sup> or by owner survey.<sup>32</sup> Divisions and consolidations filed no later than August 31, 2025 will be processed for the 2025 taxable year; otherwise, they will be processed for the 2026 taxable year.<sup>33</sup>

### ***Taxes Cannot be Unpaid***

In order to process a division or consolidation, all taxes due must be paid.<sup>34</sup> Therefore, any division or consolidation not processed by the time the 2024 (payable 2025) tax bills are issued will not be processed until both installments are paid.

More information: Lenny Finstrom, [FinstromLenny@KaneCountyIL.gov](mailto:FinstromLenny@KaneCountyIL.gov), (630) 208-3818.

## ***New Construction***

*35 ILCS 200/9-160*

Do not wait for actual physical occupancy of the improvements to add the property to the assessment roll. State law requires improvements become assessable when one of the following conditions occurs:

- “from the date the occupancy permit was issued . . . until December 31 of that year”;<sup>35</sup>  
or
- “from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use until December 31 of that year.”<sup>36</sup>

More information: Bev Doran, [DoranBev@KaneCountyIL.gov](mailto:DoranBev@KaneCountyIL.gov), (630) 208-3818.

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<sup>30</sup> *Id.*

<sup>31</sup> 765 ILCS 205/1.1 (b).

<sup>32</sup> 35 ILCS 200/9-55.

<sup>33</sup> Exceptions will be made at the sole discretion of the Supervisor of Assessments.

<sup>34</sup> 35 ILCS 200/9-55.

<sup>35</sup> 35 ILCS 200/9-160.

<sup>36</sup> *Id.*

## ***Non-Homestead Exemptions***

*35 ILCS 200/15-5, et seq.*

The owners of exempt non-homestead properties are required to file an annual affidavit or certificate of exempt status, which states whether there has been any change in the ownership or use of the property on or before January 31 of each assessment year. The information provided helps keep property tax rolls accurate and facilitates assessment of taxable leasehold interests. If a property owner fails to file an affidavit or certificate of exempt status, the Supervisor of Assessments has discretion "to terminate the exemption of that property."<sup>37</sup>

Exceptions to this requirement include property exempted for religious purposes, orphanages, or schools, burial grounds owned by a not for-profit organization under Section 15-45 or exempt property of the United States under Section 15-50.

Township Assessors must be alert for previously exempt property where ownership or use has changed, and be prepared to make an assessment accordingly. *On newly acquired property or property going into exempt use, neither the Township Assessor nor the Supervisor of Assessments have the legal authority to exempt property from taxation.* A petition for exemption must be filed with the Board of Review by the owner; the Board will then make a recommendation regarding the petition, and forward it to the Illinois Department of Revenue for a final determination.

More information: Robin Huber, [HuberRobin@KaneCountyIL.gov](mailto:HuberRobin@KaneCountyIL.gov), (630) 208-3818.

## ***General Homestead Exemption***

*35 ILCS 200/15-175*

Applications for the General Homestead Exemption must be filed by the owner of record or person with equitable interest in said parcel. Additional documentation may be requested.

After initial application is filed, no annual renewal is required.

Public Act 91-346 authorized a pro-rata exemption for new construction property that is first occupied as a residence after January 1 of any assessment year by a person who is otherwise eligible for the General Homestead Exemption.

In the case of a sale, subsequent to January 1, the exemption will not be terminated until the end of the tax year.

This exemption will remove up to \$8,000 off the equalized assessed value from the property.

More information: Steve Fitzmaurice, [FitzmauriceSteve@KaneCountyIL.gov](mailto:FitzmauriceSteve@KaneCountyIL.gov), (630) 208-3818.

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<sup>37</sup> 35 ILCS 200/15-10, et seq.



# ***Homestead Improvement Exemption***

35 ILCS 200/15-180

A property must be the principal residence of the owner, and have new improvements (such as an addition, patio, or deck) that increase the value of the property to qualify for this exemption. Amounts for the Homestead Improvement Exemption must be filed by a Township Assessor, who certifies the amount along with the valuation of the improvement at the time that assessment rolls are submitted.

Generally, a property receiving the Homestead Improvement Exemption (HIE) is also eligible for the General Homestead Exemption; if the property does not have a General Homestead Exemption, it may not qualify for a Homestead Improvement Exemption. After initial application is filed, no annual renewal is required.

This exemption is applied at the AV level (NOT the EAV level) by the amount that the new improvement increased the assessment up to \$25,000. This amount is subject to equalization.

Regarding changes once the HIE is established, make sure any subsequent changes in the assessed value reflect changes to the portion covered by the HIE, as appropriate. Use the following processes:

YEAR 1: Township certifies new improvement AV along with entire assessment roll. If equalized with factor other than 1.0000, the AV of the new improvement adjusts as well.

EXAMPLE: \$50,000 AV of which \$8,537 is the addition; equalization factor of .9365; EAV is  $(\$50,000 \times 0.9365)$  \$46,825, and HIE is now  $(\$8,537 \times 0.9365)$  \$7,995. (The HIE amount is 17.07% of the total EAV.)

YEAR 2-4: If Township Assessor makes a change to AV, Township Assessor must also indicate if a change is appropriate for the new addition (which can change at different rates):

EXAMPLE: TA reduces AV to \$41,000, but the AV of the addition is corrected to \$7,355; factor is 0.9641. EAV is now  $(\$41,000 \times 0.9641)$  \$39,528, and HIE is now  $\$7,355 \times 0.9641$  \$7,091. (The HIE amount is now 17.94% of the total EAV, as the components changed at different rates.)

More information: Bev Doran, [DoranBev@KaneCountyIL.gov](mailto:DoranBev@KaneCountyIL.gov), (630) 208-3818.

# ***Senior Citizen Homestead Exemption***

35 ILCS 200/15-170

Applications for the Senior Citizen Homestead Exemption (65 and over) must be filed by the owner of record or person with equitable interest in said parcel. Additional documentation may be requested. After initial application is filed, no annual renewal is required for the Senior Citizen Homestead Exemption.

Public Act 93-0511 authorized a pro-rata exemption for property that is first occupied as a residence after January 1 of any assessment year by a person who is eligible for Senior Citizens Homestead Exemption under Section 15-170 of the Property Tax Code. This exemption will remove up to \$8,000 off the equalized assessed value from their property.

More information: Steve Fitzmaurice, [FitzmauriceSteve@KaneCountyIL.gov](mailto:FitzmauriceSteve@KaneCountyIL.gov), (630) 208-3818.

## ***Low-Income Senior Citizens Assessment Freeze Exemption***

*35 ILCS 200/15-172*

When a Senior Citizen applies for and is approved for the Senior Citizen Homestead Exemption, the taxpayer will receive an application for this exemption in the mail. Each qualifying taxpayer must complete the application each year and return it to the County Assessment Office. The application must include ALL household income of ALL people residing in the house. The total household income cannot exceed \$65,000.

To qualify, a senior taxpayer must have owned and lived on the property on January 1 of the previous and current tax years. The frozen base amount is based on the previous year that the senior citizen first qualifies. If the property has been revalued at a lower value than the original base year, the base will be changed to the lower value. Property owners or those with equitable interest may apply for the exemption as long as the taxpayer will be 65 years of age sometime in the qualifying year.

All applications are processed through the County Assessment Office. Only those who do not qualify will receive notification by mail informing them why they did not qualify. They will be able to review the reasons for not qualifying with this office after notification. Information gathered from applications for the Low-Income Senior Citizens Assessment Freeze Homestead Exemption is confidential. Any improper disclosure is a Class A misdemeanor (punishable by a jail term of up to one year or fine up to \$1,000). If there are any questions in regards to above information, please call the County Assessment Office.

Once a base year has been established for that applicant, it will remain until the property is sold or the property has been revalued to a lower amount. If the taxpayer does not qualify for a year or two after a base has been established, the same base amount will still be used when the taxpayer qualifies again.

More information: Guadalupe Magana, [MaganaGuadalupe@KaneCountyIL.gov](mailto:MaganaGuadalupe@KaneCountyIL.gov), (630) 208-3818.



# ***Homestead Exemption for Persons with Disabilities***

35 ILCS 200/15-168

A person with disabilities may be eligible for an exemption that will remove \$2,000 of equalized assessed value from their property. Applications are available from the County Assessment Office and must be filed by the owner of record (or person holding equitable interest) and made each year the taxpayer remains eligible.

To qualify for this exemption, the taxpayer must be “unable to engage in substantial gainful activity by reason of a medically determinable physical or medical impairment which can be expected to result in death or can be expected to last for a continuous period of not less than 12 months.” Evidence that a taxpayer meets this condition includes:

- A Class 2 (or 2A) Illinois Person with Disabilities ID Card from the Secretary of State’s Office.
- Proof of Social Security Administration disability benefits.
- Proof of Veterans Administration disability benefits.
- Proof of Railroad or Civil Service disability benefits.
- An examination by a physician (must meet the same standards as used by the Social Security Administration).

An eligible taxpayer must occupy the property as their primary residence as of January 1 of the assessment year, must be liable for paying the real estate taxes and must be an owner of record or have a legal or equitable interest in the property as evidenced by a written instrument. A taxpayer may not claim this exemption if they claim the Veterans with Disabilities Homestead Exemption (35 ILCS 200/15-165) or the Standard Homestead Exemption for Veterans with Disabilities (35 ILCS 200/15-169).

More information: Steve Fitzmaurice, [FitzmauriceSteve@KaneCountyIL.gov](mailto:FitzmauriceSteve@KaneCountyIL.gov), (630) 208-3818.

# ***Standard Homestead Exemption for Veterans with Disabilities***

35 ILCS 200/15-169

A veteran with disabilities may be eligible for an exemption that will remove some or all the equalized assessed value from their property for veterans with at least a 30% service-connected disability:

- Veterans with a VA service-connected disability rating of 30% or 40% can receive an exemption that takes \$2,500 off of their primary dwelling’s equalized assessed value (EAV).
- Veterans with a VA service-connected disability rating of 50% or 60% can receive an exemption that takes \$5,000 off of their primary dwelling’s EAV.

- Veterans with a VA service-connected disability rating of 70% or greater can receive an exemption that makes all of their primary dwelling's EAV exempt from property taxation.

Applications are available from the County Assessment Office and must be filed by the owner of record (or person holding equitable interest) and made each year the taxpayer remains eligible. If a veteran has a combined service connected disability rating of 100% and is deemed to be permanently and totally disabled, as certified by the United States Department of Veterans Affairs, the taxpayer who has been granted an exemption under this Section shall no longer be required to reapply for the exemption on an annual basis.

To qualify for the Standard Homestead Exemption for Veterans with Disabilities, the veteran must meet the following requirements:

- Be an Illinois resident who has served as a member of the U.S. Armed Forces on active duty or state active duty, Illinois National Guard, or U.S. Reserve Forces, and not dishonorably discharged.
- Have at least a 30% service-connected disability certified by the U.S. Department of Veterans' Affairs.
- Must be the owner of record and occupy the house for at least part of the assessment year.
- The property must have a total equalized assessed value of less than \$250,000 for the primary residence.

An unmarried surviving spouse of a disabled veteran may continue to receive this exemption on his or her spouse's homestead property or transfer the exemption to a new primary residence.

A taxpayer may not claim this exemption if they claim the Veterans with Disabilities Homestead Exemption (35 ILCS 200/15-165) or the Persons with Disabilities Homestead Exemption (35 ILCS 200/15-168).

More information: Steve Fitzmaurice, [FitzmauriceSteve@KaneCountyIL.gov](mailto:FitzmauriceSteve@KaneCountyIL.gov), (630) 208-3818.

## ***Returning Veterans' Homestead Exemption***

*35 ILCS 200/15-167*

A returning veteran may be eligible for exemption that will remove \$5,000 of equalized assessed value from their property. Applications are available from the county assessment office and must be made for the year in which the qualifying veteran returns from active duty in an armed conflict.

To qualify for the Returning Veterans' Homestead Exemption the veteran must meet the following requirements:

- Be an Illinois resident who has served as a member of the U.S. Armed Forces, Illinois National Guard, or U.S. Reserve Forces.
- Returning from active duty in an armed conflict involving the armed forces of the United States during the assessment year.
- A veteran who dies during his or her active duty service is eligible to receive this exemption.



- Owned or had a legal or equitable interest in the property used as the principal place of residence on January 1 of the assessment year.
- Must be liable for the payment of the property taxes.

This exemption may be claimed only in the year in which the eligible veteran taxpayer returns from active duty in an armed conflict, plus one subsequent year. If a veteran taxpayer receives this exemption, then is again deployed on active duty in an armed conflict and returns again in a subsequent year, the veteran taxpayer is eligible for this exemption again if the other conditions are met.

More information: Steve Fitzmaurice, [FitzmauriceSteve@KaneCountyIL.gov](mailto:FitzmauriceSteve@KaneCountyIL.gov), (630) 208-3818.

# Preferential Assessments

The Illinois Property Tax Code provides special valuation procedures for certain property types.

Statute	Property Type	Assessed Value	Billing Value	Application Required
35 ILCS 200/10-5	Single-Property Solar	TA	TA	X
35 ILCS 200/10-20	Residential Repair	TA		
35 ILCS 200/10-23	Residential Accessibility	TA		
35 ILCS 200/10-25	Model Home	TA	SA	X
35 ILCS 200/10-30	Subdivided Land	TA		
35 ILCS 200/10-35	Subdivision Common Area	TA		X
35 ILCS 200/10-40, et seq.	Historic Residences	TA	SA	X
35 ILCS 200/10-110, et seq.	Farm	TA		
35 ILCS 200/10-150	Forestry Management	TA		X
35 ILCS 200/10-155, et seq.	Open Space	TA	SA	X
35 ILCS 200/10-166, et seq.	Conservation Rights	TA	SA	X
35 ILCS 200/10-235, et seq.	Low-Income Housing	TA		X
35 ILCS 200/10-300, et seq.	Veterans Post Property	TA	SA	X
35 ILCS 200/10-350, et seq.	Fraternal Post Property	TA	SA	X
35 ILCS 200/10-390	Supportive Living	TA		X
35 ILCS 200/10-400	Conservation Stewardship	TA	SA	X
35 ILCS 200/10-500, et seq.	Wooded Transition	TA	SA	
35 ILCS 200/10-600, et seq.	Wind Farms	TA		
35 ILCS 200/10-720, et seq.	Solar Farms	TA		

The following pages have additional information on procedures for a few of these property types. If you need additional information, please contact the Kane County Assessment Office.

More information: Bev Doran, [DoranBev@KaneCountyIL.gov](mailto:DoranBev@KaneCountyIL.gov), (630) 208-3818.



# Model Homes

35 ILCS 200/10-25

**DO NOT leave an improvement unassessed because it is a builder's model home.** State law limits model home assessment to "3 model homes, townhomes, or condominium units at the same time within a 3 mile radius"<sup>38</sup> and provides that no model home assessment can be granted unless the "person eligible for assessment"<sup>39</sup> as a model home files "a verified application with the chief county assessment officer on or before . . . December 31 of each assessment year."<sup>40</sup> Since many builders will have multiple model homes in multiple townships, this preferential assessment can be administered only by the County Assessment Office.

More information: Bev Doran, [DoranBev@KaneCountyIL.gov](mailto:DoranBev@KaneCountyIL.gov), (630) 208-3818.

## Developer's Relief Preferential Assessment

35 ILCS 200/10-30

*Note: Occasionally, this preferential assessment is cited as Section 20g4 of the property tax code or Section 10-31 of the property tax code. However, these citations are for older sections of the code that have not been in effect since 1993 and 2011, respectively. The current statutory authorization is found in Section 10-30.*

Properties qualifying for this preferential assessment are classified as 0032 (residential lot), 0052 (apartment over six units), 0062 (commercial—retail), 0072 (commercial—office), or 0082 (industrial). In order to determine if a property qualifies for valuation under this section, a five-step test is used:

- 1. Is the land part of a legal subdivision that was recorded on or after January 1, 1978?** In analyzing whether Section 10-30 is applicable to a specific property, the date a document is *recorded* is always the date to consider. If you are not certain when a subdivision was recorded, you can check the records of the Recorder at [www.KaneCountyRecorder.net](http://www.KaneCountyRecorder.net) or call the County Assessment Office to find out. For purposes of this act, a subdivision must conform to the Illinois Plat Act.
- 2. If the subdivision was recorded before January 1, 2008, did it contain at least 10 acres?** The area to consider is the entire boundary of the subdivision, which may or may not include adjoining public right-of-way. Also, it can include only the area of that specific subdivision; adjoining plats cannot be aggregated for this purpose. If you need help determining the area of the subdivision, please contact one of the cadastral mapping specialists in the County Assessment Office.

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<sup>38</sup> 35 ILCS 200/10-25.

<sup>39</sup> *Id.*

<sup>40</sup> *Id.*

3. **If the subdivision was recorded on or after January 1, 2008, did it contain at least five acres?** Again, the area to consider is the entire boundary of the subdivision, which may or may not include adjoining public right-of-way. Also, it can include only the area of that specific subdivision; adjoining plats cannot be aggregated for this purpose. If you need help determining the area of the subdivision, please contact one of the cadastral mapping specialists in the County Assessment Office.
4. **Since the date the plat was recorded, has the lot remained unimproved and unused?** If a lot has been improved with a habitable structure or used for any business, commercial, or residential purpose, its land value should be removed from this classification on the January 1 following the improvement or use.
5. **Has the property remained unsold (except for sales recorded between August 14, 2009 and December 31, 2011)?** If a lot has sold (including any related-party sales), except for sales that were recorded between August 14, 2009 and December 31, 2011, its land value should be removed from this classification on the January 1 following the date the sale was recorded.

If a lot meets these conditions, it should be given one of the classifications above and valued under this section. If it does not meet these conditions, it shall not be valued under this preferential assessment and should be valued at 33.33% of its fair cash value.

To determine the correct valuation method, one additional factor needs to be determined:

- **When the most recent assessment of the underlying property (prior to platting) was certified to the Board of Review, was the underlying property classified as 0011 or 0021?** If so, the platted parcels shall be valued as farm parcels, EVEN IF THE PROPERTY IS NO LONGER FARMED.<sup>41</sup> This would normally mean developing a “farm card” for each platted lot in a subdivision. However, after consulting with the State’s Attorney, I have determined that in order to ease the administrative burden, it is permissible to assess each lot at \$140, which would have an identical result as developing a farm card for each parcel.
- **When the most recent assessment of the underlying property (prior to platting) was certified to the Board of Review, was the underlying property classified as something other than 0011 or 0021?** If so, the platted parcels shall be valued according to the prior use of the underlying property, as if the subdivision and any appurtenant improvements did not exist. This does NOT mean simply a discounted value, but a proportionate value of land underlying the subdivision as if the subdivision did not exist as of January 1, 2025.

More information: Mark Armstrong, [ArmstrongMark@KaneCountyIL.gov](mailto:ArmstrongMark@KaneCountyIL.gov), (630) 208-3818.

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<sup>41</sup> *Mill Creek Development, Inc. v. Property Tax Appeal Board*, 345 Ill. App. 3d 790, 794-95 (Ill. App. Ct. 2003).



# *Farmland Assessments*

Pursuant to the Property Tax Code 35 ILCS 200/10-110 thru 10-145, farmland in Illinois is assessed for property tax purposes on the basis of its agricultural economic value. This value, commonly referred to as use-value, is based upon land use under average level management, relative productivity of soils, and the present worth of the net income accruing to the land from farm production. When used in connection with valuing land and buildings for an agricultural use, the state Property Tax Code considers property to be a farm if one of the following uses is the *principal* use:

- The growing and harvesting of crops.
- The feeding, breeding and management of livestock.
- Dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses;
- Keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming.<sup>42</sup>

Also, to qualify for a farm assessment, the farm use must have been established for at least two years preceding the date of assessment. As the assessment date for 2025 is January 1, 2025, a qualifying property must have established a farm use as a principal use no later than January 1, 2023.<sup>43</sup>

In addition to these statutes, there have been several applicable decisions on this issue:

- The present use of land determines whether it is entitled to a farmland classification for assessment purposes.<sup>44</sup>
- A parcel of land may be classified as farmland even if that parcel is part of a parcel that has other uses\*\*\*\*, provided that the portion so classified is used solely for agricultural purposes.<sup>45</sup>
- The Illinois Property Tax Appeal Board has drawn a distinction between “a mere plan” to farm land as opposed to actual farm use.<sup>46</sup>

Finally, the property tax code requires that the definition of farm use “does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use.”<sup>47</sup> Use for residential purposes includes the use of separate platted lots adjoining a residential lot where the adjoining

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<sup>42</sup> 35 ILCS 200/1-60.

<sup>43</sup> 35 ILCS 200/10-110.

<sup>44</sup> *Bond County Board of Review v. Property Tax Appeal Board*, 796 N.E.2d 628, 631 (Ill. App. Ct. 2003).

<sup>45</sup> *Senachwine Club v. Putnam County Board of Review*, 362 Ill. App. 3d 566, 568 (Ill. App. Ct. 2005).

<sup>46</sup> *In re: Buss Partnership/Rodney S. Buss*, Docket No. 05-00752.001-F-1, PTAB 2007.

<sup>47</sup> 35 ILCS 200/1-60.

lots are mowed and used “as an extension of the personal residence” of the property owner.<sup>48</sup> In other words, if there is a residential use on a property (such as a single-family home), then farm assessment cannot be granted unless a majority (more than 50%) of the property has been established as farm use. For the 2025 assessment year, this means that the farm use must have been established on a majority of the property on or before January 1, 2023.

In setting the assessment on a farm parcel, local assessing officials must consider four separate parts of the farm. Each of these parts and their statutorily prescribed method of assessment, are as follows:

- A. Farm Homesite** This is defined as that land on a farm parcel being used for residential purposes. The homesite is assessed as all other residential land in the county. The market value would be whatever comparable rural residential land is selling for in the area. This part of the farm parcel assessment is subject to county and state equalization factors.
- B. Farm Residence** This is to be assessed as all other residential improvements in the county. This part of the farm parcel assessment is also subject to county and state equalization factors.
- C. Farm Buildings** These are assessed at 33⅓% of their contributory value to the productivity of the farm. Contributory value considers the current use of the improvements and what that use adds to the overall productivity of the farming operation
- D. Farmland** This is assessed according to its soil productivity considering farmland use and factors which may detract from productivity. The state computes soil productivity index use-value assessment figures as a basis for the local assessment of individual parcels.
  - *Cropland* is assessed according to the value of its adjusted soil productivity index (PI).
  - *Permanent pasture* is assessed at one-third of its adjusted PI assessed value as cropland.
  - *Other farmland* is assessed at one-sixth of its adjusted PI assessed value as cropland.
  - *Wasteland* is assessed at its contributory value.

The 2025 Certified Values as developed by the Illinois Department of Revenue and approved by the Kane County Farmland Assessment Review Committee are on the following pages. For more detailed information on Farmland Assessment, the Department of Revenue has developed a variety of publications:

- Instructions for Farmland Assessments:  
<https://tax.illinois.gov/localgovernments/property/farmland.html>
- Instructions for other Preferential Land Assessments:  
<https://tax.illinois.gov/localgovernments/property/preferential-land-assessments.html>

More information: Bev Doran, [DoranBev@KaneCountyIL.gov](mailto:DoranBev@KaneCountyIL.gov), (630) 208-3818.

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<sup>48</sup> *In re: Coventine Fidis*, Docket No. 09-03158.001-R-1, PTAB 2012.





## Illinois Department of Revenue

April 29, 2024

### Certification of Assessment Year 2025 Farmland Values

The assessment year 2025 department-certified equalized assessed value (EAV) for each soil productivity index (PI) is on Page 2 of this certification. The certified values have been adjusted by the Farmland Assessment Technical Advisory Board to limit the annual change to 10 percent from the preceding year's median soil productivity index certified assessed value.<sup>1</sup>

- **Cropland** must be assessed at the full amount of the certified EAV that corresponds to its debased PI, but no lower than 1/3 of the value for the lowest PI certified (*i.e.*, for assessment year 2025, \$126.34/acre);
- **Permanent pasture** must be valued at one-third of its debased PI EAV as cropland, but no lower than 1/3 of the value for the lowest PI certified (*i.e.*, for assessment year 2025, \$126.34/acre);
- **Other farmland** must be valued at one-sixth of its PI EAV as cropland, but no lower than 1/6 the value of the lowest PI certified (*i.e.*, for assessment year 2025, \$63.19/acre).<sup>2</sup>

Please see Publication 122, Instructions for Farmland Assessments, for additional information about the proper assessment of farmland. This publication is available on our web site at [tax.illinois.gov](http://tax.illinois.gov).

The proposed average EAV by county per acre of cropland and the proposed average EAV per acre of all farmland by county is attached. Proposed averages are not used in the assessment process and should not be used by taxing districts as a basis for determining budget requests.

If you have any questions regarding this material, please feel free to contact the Property Tax Division at (217) 785-1356 or email us at [Rev.PropertyTax@illinois.gov](mailto:Rev.PropertyTax@illinois.gov).

A handwritten signature in black ink, appearing to read "David Harris", with a horizontal line drawn underneath.

David Harris  
Director of Revenue

<sup>1</sup> See Illinois Property Tax Code, 35 ILCS 200/10-115, paragraph (e) as amended by Public Act 98-0109

<sup>2</sup> See Illinois Property Tax Code, 35 ILCS 200/10-125  
Kane County Supervisor of Assessments

**Certified Values for Assessment Year 2025 (\$ per acre)**

4						
Average Management PI	Gross Income	Non-Land Production Costs	Net Land Return	Agricultural Economic Value	Equalized Assessed Value	* 2025 Certified Value
82	\$602.12	\$480.13	\$122.00	\$2,525.82	\$841.94	\$379.06
83	\$607.56	\$482.34	\$125.22	\$2,592.59	\$864.20	\$380.67
84	\$612.99	\$484.54	\$128.45	\$2,659.37	\$886.46	\$382.28
85	\$618.42	\$486.75	\$131.67	\$2,726.14	\$908.71	\$383.95
86	\$623.86	\$488.96	\$134.90	\$2,792.91	\$930.97	\$385.63
87	\$629.29	\$491.17	\$138.12	\$2,859.68	\$953.23	\$387.24
88	\$634.72	\$493.38	\$141.35	\$2,926.45	\$975.48	\$388.74
89	\$640.16	\$495.59	\$144.57	\$2,993.23	\$997.74	\$394.94
90	\$645.59	\$497.79	\$147.80	\$3,060.00	\$1,020.00	\$401.34
91	\$651.02	\$500.00	\$151.02	\$3,126.77	\$1,042.26	\$407.75
92	\$656.46	\$502.21	\$154.25	\$3,193.54	\$1,064.51	\$414.15
93	\$661.89	\$504.42	\$157.47	\$3,260.31	\$1,086.77	\$420.55
94	\$667.32	\$506.63	\$160.70	\$3,327.09	\$1,109.03	\$426.97
95	\$672.76	\$508.84	\$163.92	\$3,393.86	\$1,131.29	\$433.37
96	\$678.19	\$511.04	\$167.15	\$3,460.63	\$1,153.54	\$439.77
97	\$683.63	\$513.25	\$170.37	\$3,527.40	\$1,175.80	\$446.17
98	\$689.06	\$515.46	\$173.60	\$3,594.17	\$1,198.06	\$452.56
99	\$694.49	\$517.67	\$176.82	\$3,660.95	\$1,220.32	\$459.67
100	\$699.93	\$519.88	\$180.05	\$3,727.72	\$1,242.57	\$469.35
101	\$705.36	\$522.09	\$183.27	\$3,794.49	\$1,264.83	\$479.59
102	\$710.79	\$524.29	\$186.50	\$3,861.26	\$1,287.09	\$490.12
103	\$716.23	\$526.50	\$189.72	\$3,928.03	\$1,309.34	\$500.75
104	\$721.66	\$528.71	\$192.95	\$3,994.81	\$1,331.60	\$510.47
105	\$727.09	\$530.92	\$196.17	\$4,061.58	\$1,353.86	\$518.75
106	\$732.53	\$533.13	\$199.40	\$4,128.35	\$1,376.12	\$527.14
107	\$737.96	\$535.34	\$202.62	\$4,195.12	\$1,398.37	\$535.46
108	\$743.39	\$537.54	\$205.85	\$4,261.89	\$1,420.63	\$542.95
109	\$748.83	\$539.75	\$209.07	\$4,328.67	\$1,442.89	\$550.30
110	\$754.26	\$541.96	\$212.30	\$4,395.44	\$1,465.15	\$557.73
111	\$759.69	\$544.17	\$215.52	\$4,462.21	\$1,487.40	\$567.12
112	\$765.13	\$546.38	\$218.75	\$4,528.98	\$1,509.66	\$577.60
113	\$770.56	\$548.59	\$221.97	\$4,595.75	\$1,531.92	\$588.26
114	\$775.99	\$550.79	\$225.20	\$4,662.53	\$1,554.18	\$599.11
115	\$781.43	\$553.00	\$228.43	\$4,729.30	\$1,576.43	\$610.11
116	\$786.86	\$555.21	\$231.65	\$4,796.07	\$1,598.69	\$621.33
117	\$792.29	\$557.42	\$234.88	\$4,862.84	\$1,620.95	\$632.70
118	\$797.73	\$559.63	\$238.10	\$4,929.62	\$1,643.20	\$644.21
119	\$803.16	\$561.84	\$241.33	\$4,996.39	\$1,665.46	\$655.94
120	\$808.59	\$564.04	\$244.55	\$5,063.16	\$1,687.72	\$674.05
121	\$814.03	\$566.25	\$247.78	\$5,129.93	\$1,709.98	\$720.80
122	\$819.46	\$568.46	\$251.00	\$5,196.70	\$1,732.23	\$765.08
123	\$824.89	\$570.67	\$254.23	\$5,263.47	\$1,754.49	\$780.25
124	\$830.33	\$572.88	\$257.45	\$5,330.25	\$1,776.75	\$802.09
125	\$835.76	\$575.09	\$260.68	\$5,397.02	\$1,799.01	\$849.49
126	\$841.19	\$577.29	\$263.90	\$5,463.79	\$1,821.26	\$898.20
127	\$846.63	\$579.50	\$267.13	\$5,530.56	\$1,843.52	\$948.23
128	\$852.06	\$581.71	\$270.35	\$5,597.33	\$1,865.78	\$969.30
129	\$857.49	\$583.92	\$273.58	\$5,664.11	\$1,888.04	\$989.41
130	\$862.93	\$586.13	\$276.80	\$5,730.88	\$1,910.29	\$1,009.74
The 5-year capitalization rate is 4.83 percent.						

10% Increase of 2024 certified value at PI 111 is \$51.56

\* These values reflect the Statutory changes to 35 ILCS 200/10-115e under Public Act 98-0109.

\*Farmland values are as certified by the Farmland Assessment Technical Advisory Board. Any differences in calculations

are due to rounding at different stages of calculations.



ASSESSMENT YEAR 2025  
COUNTY PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF CROPLAND  
PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF ALL FARMLAND

	(6) Avg. EAV Cropland	(7) Avg. EAV All Farmland		(6) Avg. EAV Cropland	(7) Avg. EAV All Farmland
<u>County</u>			<u>County</u>		
Adams	559	411	Lee	666	587
Alexander	480	212	Livingston	579	390
Bond	439	329	Logan	783	580
Boone	634	547	McDonough	750	590
Brown	525	311	McHenry	583	451
Bureau	673	568	McLean	742	617
Calhoun	493	222	Macon	817	753
Carroll	614	464	Macoupin	589	433
Cass	624	354	Madison	491	396
Champaign	814	411	Marion	409	294
Christian	691	619	Marshall	708	583
Clark	468	342	Mason	523	335
Clay	413	310	Massac	442	273
Clinton	450	377	Menard	730	594
Coles	720	465	Mercer	634	491
* Cook	315	-	Monroe	441	310
Crawford	449	341	Montgomery	524	373
Cumberland	441	332	Morgan	712	573
DeKalb	781	730	Moultrie	766	692
DeWitt	775	693	Ogle	654	546
Douglas	758	429	Peoria	650	471
* DuPage	631	-	Perry	409	276
Edgar	716	609	Piatt	866	461
Edwards	437	358	Pike	520	268
Effingham	432	317	Pope	402	216
Fayette	420	313	Pulaski	440	281
Ford	605	561	Putnam	761	542
Franklin	418	292	Randolph	443	295
Fulton	578	383	Richland	416	344
Gallatin	501	393	Rock Island	610	421
Greene	640	449	St. Clair	478	394
Grundy	637	537	Saline	424	332
Hamilton	414	317	Sangamon	769	669
Hancock	648	447	Schuyler	575	330
Hardin	412	166	Scott	567	416
Henderson	664	474	Shelby	592	480
Henry	641	559	Stark	720	697
Iroquois	547	309	Stephenson	589	498
Jackson	428	292	Tazewell	699	580
Jasper	437	341	Union	441	171
Jefferson	412	317	Vermilion	697	459
Jersey	666	492	Wabash	493	398
JoDaviess	476	302	Warren	734	623
Johnson	383	205	Washington	430	349
Kane	702	608	Wayne	416	316
Kankakee	536	423	White	413	331
Kendall	708	630	Whiteside	568	468
Knox	697	529	Will	546	472
Lake	496	353	Williamson	402	262
LaSalle	760	675	Winnebago	558	443
Lawrence	430	351	Woodford	756	630

\*Cook & DuPage county only reported cropland data



## Calculating the EAV for cropland that has a PI below the lowest PI certified by IDOR

Beginning in 2006, the lowest PI certified by the department is a PI of 82 (previously 60). Although the lowest certified PI has changed, the procedure used to calculate the equalized assessed value for soil that has a PI below the lowest certified PI remains the same.

- Cropland is assessed at the full amount of the certified EAV corresponding to its debased PI, but no lower than 1/3 of the value for the lowest PI certified.
- Permanent pasture is assessed at 1/3 of its debased PI EAV as cropland, but no lower than 1/3 of the value for the lowest PI certified.
- Other farmland is assessed at 1/6 of its debased PI EAV as cropland, but no lower than 1/6 of the value for the lowest PI certified.

### Steps to assess cropland with a PI below lowest certified PI

- Step 1** Subtract the EAV of the lowest certified PI from the EAV for a PI that is five PIs greater.
- Step 2** Divide the result of Step 1 by 5. The result is the average EAV reduction per PI point for the 5 lowest certified PIs.
- Step 3** Subtract the PI of the cropland being assessed from the lowest PI for which the department certified a cropland EAV.
- Step 4** Multiply the result of Step 2 by the result of Step 3.
- Step 5** Subtract the result of Step 4 from the lowest EAV for cropland certified by the department.
- Step 6** The EAV of the cropland being assessed will either be the result of Step 5 or 1/3 of the EAV of cropland for the lowest certified PI, whichever is **greater**.

### Assessment year 2025 example

Lowest certified PI is 82; 2025 certified value for a PI of 82 is \$379.06.

Example cropland PI is 79.

<b>Step 1</b>	EAV for PI of 87	\$387.24
	EAV for PI of 82	<u>- 379.06</u>
		\$ 8.18

**Step 2** \$8.18 divided by 5 = \$1.64 average per PI point.

<b>Step 3</b>	Lowest PI certified	82
	Cropland PI	<u>- 79</u>
	Number of points	3

<b>Step 4</b>	Result from Step 2	\$ 1.64
	Result from Step 3	<u>x 3</u>
		\$ 4.92

<b>Step 5</b>	Lowest certified PI EAV	\$ 379.06
	Result from Step 4	<u>- 4.92</u>
	EAV for PI of 79	\$ 374.14

<b>Step 6</b>	Greater of a or b below	
	<b>a</b> Result from Step 5	\$ 374.14
	<b>b</b> 1/3 of \$379.06	\$ 126.34
	(lowest EAV certified)	

The EAV for a cropland soil with a PI of 79 is \$374.14



## ***Veterans Organization Assessment Freeze***

*35 ILCS 200/10-300*

Veteran organizations must annually file an application with the County Assessment Office to receive the assessment freeze. The annual filing deadline is December 31.

A list of Veterans Organization property for your Township is available at the County Assessment Office.

More information: Bev Doran, [DoranBev@KaneCountyIL.gov](mailto:DoranBev@KaneCountyIL.gov), (630) 208-3818.

## ***Fraternal Organization Assessment Freeze***

*35 ILCS 200/15-350, et seq.*

The fraternal organization must apply to the County Assessment Office by December 31. The Supervisor of Assessments will make the determination of eligibility for the freeze and sufficiency of documentation required to be submitted.

A list of Fraternal Organization property for your Township is available at the County Assessment Office.

More information: Bev Doran, [DoranBev@KaneCountyIL.gov](mailto:DoranBev@KaneCountyIL.gov), (630) 208-3818.

# Assessment Corrections

## **What is it?**

An *Assessment Correction* is a request that the Board of Review, on its own motion, adjust an equalized assessed valuation (EAV) that has been previously certified to the Board of Review. These include:

- *Instant Assessments*, which is for new construction that was completed and ready for occupancy after January 1 of the taxable year, but were not added at the time of certification.
- *Divisions/Consolidations*, which retired one or more old parcels and created one or more new parcels, but were not added to your assessment roll at the time of certification.
- *Assessment Updates*, which are changes that are requested based on additional information that came available after the assessment roll was certified.

## **Who can request it?**

It can be requested by a Township Assessor or the Supervisor of Assessments; taxpayers or taxing bodies must use the complaint process as provided in the Illinois Property Tax Code.<sup>49</sup>

## **When can it be requested?**

It cannot be filed prior to the date the Township Assessment Roll is certified to the Board of Review. The filing deadline for an assessment correction depends of the type of correction sought:

- For *Instant Assessments*, the filing deadline is November 1, 2025.
- For *Divisions/Consolidations*, the filing deadline is November 1, 2025.
- For *Assessment Updates*, the final filing deadline is either a) the assessment complaint filing deadline for your township, or October 1, 2025, whichever is later.

## **Why is it used?**

It is designed to provide a mechanism wherein an assessing officer can request a change for an EAV after further information has been brought to the assessing officer's attention. It is not a suitable vehicle for changes to entire neighborhoods, nor is it a substitute for the normal mass appraisal process.

## **What is the process?**

If the Board of Review concurs, the taxpayer will be notified in writing that the Board has made this change on its own motion pursuant to 35 ILCS 200/16-30; if the requested change is \$100,000 or more, all taxing bodies with a revenue interest will be

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<sup>49</sup> 35 ILCS 200/16-25 and 35 ILCS 200/16-55, respectively.



notified. If the taxpayer or taxing body with a revenue interest requests a hearing within 14 days of the notice, a hearing will be held on the proposed change. Please remember that an *Assessment Correction* updates only the current assessment year.

***What if there is an  
assessment complaint?***

If a taxpayer has filed an assessment complaint with the Board of Review, the *Assessment Correction* will serve as the Township Assessor's recommendation to the Board of Review.

***How should it be filed?***

A *Request for an Assessment Correction* form must be used for all corrections. All evidence supporting the correction must accompany the form. All submissions must be submitted in PDF files on the SharePoint Drive. If multiple submissions are made on the same day, they should be submitted as a single PDF file on the SharePoint drive.

***Questions?***

Angie Martin, [MartinAngela@KaneCountyIL.gov](mailto:MartinAngela@KaneCountyIL.gov), (630) 208-3818.

# Request for an Assessment Correction

## KANE COUNTY ASSESSMENT OFFICE

### Section 1: Instructions

A *Request for an Assessment Correction* is a request that the Board of Review, on its own motion, adjust an equalized assessed valuation (EAV) that has been previously certified to the Board of Review. It can be requested by a Township Assessor or the Supervisor of Assessments; taxpayers or taxing bodies must use the complaint process as provided in the Illinois Property Tax Code (35 ILCS 200/16-25 and 35 ILCS 200/16-55, respectively).

A *Request for an Assessment Correction* cannot be filed prior to the date the Township Assessment Roll is certified to the Board of Review, and cannot be filed after either October 1 of the taxable year or the final assessment complaint filing deadline for that property as established by state law, whichever is later. The only exception is for instant assessments, divisions, and consolidations, which can be filed up to November 1 of the taxable year.

A *Request for an Assessment Correction* is designed to provide a mechanism wherein an assessing officer can request a change for an EAV after further information has been brought to the assessing officer's attention. It is not a suitable vehicle for changes to entire neighborhoods, nor is it a substitute for the normal mass appraisal process.

If the Board of Review concurs with the *Request for an Assessment Correction*, the taxpayer will be notified in writing that the Board has made this change on its own motion pursuant to 35 ILCS 200/16-30; if the requested change is \$100,000 or more, all taxing bodies with a revenue interest will be notified. If the taxpayer or taxing body with a revenue interests requests a hearing within 14 days of the notice, a hearing will be held on the proposed change.

If a taxpayer has filed an assessment complaint with the Board of Review, this *Request for an Assessment Correction* will serve as the Township Assessor's recommendation to the Board of Review.

### Section 2: Property Identification (please print)

Owner Name(s): \_\_\_\_\_ Parcel No. \_\_\_\_\_  
Property Address: \_\_\_\_\_ Property City: \_\_\_\_\_

### Section 3: Requested Correction (please print)

	Current Certified EAV	Proposed EAV
Property Class	_____	_____
Farm Land	_____	_____
Farm Improvements	_____	_____
Non-Farm Land	_____	_____
Non-Farm Improvements	_____	_____
Total	_____	_____

Reason for Requested Correction:

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# Certificates of Error

35 ILCS 200/14-20 and 35 ILCS 200/16-75

## **What is it?**

A *Certificate of Error* is the instrument that corrects an error in fact (not an error in judgment), and should be submitted to correct the PRIOR YEAR'S ASSESSMENT and the CURRENT YEAR'S TAX BILL.

## **Who can request it?**

Only Township Assessors may request a Certificate of Error. In Illinois, taxpayers have neither a statutory nor a constitutional right to participate in a certificate of error procedure.<sup>50</sup> The certificate of error procedure is separate and distinct from the refund procedure available to the taxpayer.<sup>51</sup> The "General Assembly intended the certificate of error procedure to be an expeditious summary process, without participation by the taxpayer, for correcting the assessor's errors."<sup>52</sup>

## **When can it be requested?**

A *Request for Certificate of Error* to correct a 2024 assessment and a 2025 property tax bill can be submitted to the County Assessment Office no earlier than May 1, 2025 and not later than October 1, 2025.

## **Why is it used?**

Certificates of Error are authorized to be issued in three specific circumstances:

- Mistake in the assessment that does not include an error in judgment or new construction "other than errors of judgment as to the valuation of the property"<sup>53</sup>;
- Missing homestead exemption<sup>54</sup>; and
- Non-homestead exemptions with eligibility in a prior year.<sup>55</sup>

Additionally, the courts have ruled that a taxpayer may not recover taxes voluntarily paid unless a statute allows such a recovery.<sup>56</sup> Bases for a Certificate of Error identified by the Illinois Department of Revenue include incorrect computations, duplicate assessments, improvements damaged or destroyed, incorrect description of property assessed; and unapplied homestead exemptions.

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<sup>50</sup> *Ball v. County of Cook*, 385 Ill. App. 3d 103, 105 (Ill. App. Ct. 2008), citing *In re Application of the Cook County Treasurer for the 1968, 1973, 1980 & Other Tax Years*, 172 Ill. App. 3d 192, 199 (1988), citing, *Chicago Sheraton Corp. v. Zaban*, 71 Ill.2d 85 (1978).

<sup>51</sup> *Ball*, 385 Ill. App. 3d at 105, citing *Chicago Sheraton Corp.*, 71 Ill. 2d at 91.

<sup>52</sup> *Chicago Sheraton Corp.*, 71 Ill. 2d at 91.

<sup>53</sup> 35 ILCS 200/14-20, 35 ILCS 200/16-175.

<sup>54</sup> 35 ILCS 200/14-20.

<sup>55</sup> Under limited circumstances, a Certificate of Error for a non-homestead exemption can be granted for up to three prior years. 35 ILCS 200/14-25.

<sup>56</sup> *Sorce v. Armstrong*, 399 Ill. App. 3d 1097, 1101 (2010).

### ***What is the process?***

Certificates of Error, which correct an existing property tax bill, are authorized to be issued by only the Supervisor of Assessments or the Board of Review. In each instance, the issuance of a Certificate of Error by one of these bodies requires the concurrence of the other.<sup>57</sup> In order to insure compliance with statutory requirements, the request must:

- State the nature of the error in fact other than error of judgment to valuation (*example: incorrect number of plumbing fixtures*); and
- Include evidence of before and after showing the reason for issuing the Certificate of Error (*example: valuation ladder showing all calculations before the change, and a separate valuation ladder showing all calculations after the change*) and
- Provide the valuation before the error and the corrected valuation breakdown: land, improvements, and total; and
- Be signed by the Township Assessor or Deputy Township Assessor.

Remember, a Request for Certificate of Error corrects the PRIOR year's assessment; it does not correct the current year's assessment. If the current year's assessment needs to be corrected also the assessor must put the corrected valuation on the current years assessment roll. If you have already certified your assessment roll to the Supervisor of Assessments office then you must correct the valuation through an Assessment Correction form.

### ***What if there is a pending appeal to the PTAB?***

The Illinois Attorney General has opined that "Once a decision of a county board of review is appealed to the Property Tax Appeal Board, the board of review has no power to issue a certificate of error to alter its assessment."<sup>58</sup> Therefore, any recommendation for change should be included in a response to the filing at the PTAB.

### ***How should it be filed?***

A *Request for a Certificate of Error* form must be used for all Certificate of Error requests. All evidence supporting the change must accompany the form. All submissions must be submitted in PDF files on the SharePoint Drive.

### ***Questions?***

Angie Martin, [MartinAngela@KaneCountyIL.gov](mailto:MartinAngela@KaneCountyIL.gov), (630) 208-3818.

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<sup>57</sup> 35 ILCS 200/14-20, 35 ILCS 200/16-175.

<sup>58</sup> 1977 Op.Atty.Gen. No. S-1307.



# Request for a Certificate of Error

## KANE COUNTY ASSESSMENT OFFICE

### Section 1: Instructions

A *Request for a Certificate of Error* is a request that the Supervisor of Assessments and Board of Review revise an equalized assessed valuation (EAV) after the property tax bill for that year has been issued by the County Treasurer. It can be requested by a Township Assessor, the Supervisor of Assessments, or the Board of Review; the Illinois Supreme Court has held that "the General Assembly intended the certificate of error procedure to be an expeditious summary process, without participation by the taxpayer, for correcting the assessor's errors." (*Chicago Sheraton Corp. v. Zaban*, 1978, 71 Ill.2d at 91)

A *Request for a Certificate of Error* cannot be filed prior to the property tax bill being issued for the year in question, and it must be filed no later than October 1 following the issuance of the property tax bill.

The state property tax code prohibits a Certificate of Error to be made based on "errors of judgment as to the valuation"; it must be an error regarding the factual basis upon which the assessment was made (35 ILCS 200/16-75). Bases for a Certificate of Error identified by the Illinois Department of Revenue include:

- incorrect computations (must attach a copy of the "before" and "after" assessment computations)
- duplicate assessments (must attach explanation showing which improvements were duplicated in the valuation)
- improvements damaged or destroyed (must attach a copy of a "before" and "after" property record card)
- incorrect description of property assessed (must attach a copy of a "before" and "after" property record card)
- unapplied homestead exemptions (must attach copy of signed application)

**\*\*\* No Certificate of Error will be approved unless it is accompanied by the appropriate documentation. \*\*\***

### Section 2: Property Identification (please print)

Owner Name(s): \_\_\_\_\_ Parcel No. \_\_\_\_\_ — — — — —  
Property Address: \_\_\_\_\_ Property City: \_\_\_\_\_

### Section 3: Requested Certificate of Error (please print)

	Current Certified EAV	Proposed EAV
Property Class	_____	_____
Farm Land	_____	_____
Farm Improvements	_____	_____
Non-Farm Land	_____	_____
Non-Farm Improvements	_____	_____
Total	_____	_____
Reason for Requested Certificate of Error:		
_____		
_____		

### Section 4: Oath

I hereby request the tax bill for the above-captioned property be corrected for the reasons stated above. I affirm that I have attached the appropriate documentation, and that I have not made this request based upon an error of judgment as to the valuation.

Signature of Assessing Officer \_\_\_\_\_ Date \_\_\_\_\_

### Section 5: Supervisor of Assessments Approval ☐ Approved ☐ Denied

Signature \_\_\_\_\_ Date \_\_\_\_\_

# *The 2025 Kane County Assessment Cycle*

## **Primary Statutory Duties of each Township Assessor**

- **"Revise and Correct" existing assessments that were not correct in the general assessment year ..... 35 ILCS 200/9-160**
- **Discover, list, and value properties not on the assessment roll in General Assessment Year..... 35 ILCS 200/9-95**
- **Return completed assessment rolls to the Supervisor or Assessments by June 15 of this year..... 35 ILCS 200/9-230**



## **Primary Statutory Duties of the Supervisor of Assessments**

- **Assemble township assessors for instruction ..... 35 ILCS 200/9-15**
- **Prepare and maintain tax maps and parcel ownership ..... 35 ILCS 200/9-35**
- **Revise township assessment rolls as needed ..... 35 ILCS 200/9-75**
- **Equalize assessments within the county ..... 35 ILCS 200/9-210**
- **Apply various homestead exemptions ..... 35 ILCS 200/15-165, et seq.**
- **Publish the assessment roll for each township..... 35 ILCS 200/12-10**
- **Mail notice for parcels revised assessments ..... 35 ILCS 200/12-30**
- **Certify assessment roll to the Board of Review ..... 35 ILCS 200/9-245**
- **Serve as Clerk of the Board of Review ..... 35 ILCS 200/3-30**



## **Primary Responsibilities of the Board of Review**

- **Convene on or before first Monday in June..... 35 ILCS 200/16-30**
- **Adopt and publish rules and procedures..... 35 ILCS 200/9-5**
- **Hear complaints from taxing bodies ..... 35 ILCS 200/16-25**
- **Hear complaints from taxpayers..... 35 ILCS 200/16-55**
- **Correct Assessments as appears to be just..... 35 ILCS 200/16-25, 16-55**
- **Review and rule on applications for exemptions ..... 35 ILCS 200/16-70**
- **Issue certificates of error for the prior assessment year .... 35 ILCS 200/16-75**
- **Certify the assessment roll to the County Clerk ..... 35 ILCS 200/16-85**
- **Adjourn by March 15 of following year ..... 35 ILCS 200/16-35**



# Draft

Office of The  
Supervisor of Assessments  
Montgomery County  
1 Courthouse Square, Room 201  
Hillsboro, IL. 62049

Kendra Niehaus, CIAO  
Phone: 217-532-9595

Chief County Assessment Officer  
Email: [assessor@montgomerycountyil.gov](mailto:assessor@montgomerycountyil.gov)

[DATE]

[NAME]

[ADDRESS]

[CITY, STATE ZIP]

RE: [PARCEL NUMBER]

Upon review the parcel of land referenced above transferred ownership after October 1, 2007. Prior to this date the property was grandfathered in to receive a preferential assessment known as the Wooded Acreage Transition Program. In adherence to property tax code statute Wooded Acreage Transition Law 35 ILCS 200/10-500 through 510 this land will now be assessed at 33 1/3% of market value which will increase the tax bill significantly.

In order to continue to receive a property tax preferential assessment you must enroll this parcel in an Illinois Department of Natural Resources Program, such as a Conservation Stewardship or Forestry Management Plan. Please be aware that enrolling in either of these programs is through the Illinois Department of Natural Resources and not done at the county level. The application process can take time and it is the property owner's responsibility to provide the Supervisor of Assessments Office with the necessary documentation in order to reduce the assessment.

should consider the Best practices listed below.

No need to point to gov only resources. Include private industry options as well.

Program information can be found online at: <https://dnr.illinois.gov/conservation.html>

Additional Contact Information:

Additional contact info:  
Josh Nickelson  
CSP Program Manager  
(217) 782-0097  
[josh.nickelson@illinois.gov](mailto:josh.nickelson@illinois.gov)

*This plan reduces the assessment from recreational to 5% of the market value.*

# Draft

Office of The  
Supervisor of Assessments  
Montgomery County  
1 Courthouse Square, Room 201  
Hillsboro, IL. 62049

Kendra Niehaus, CIAO  
Phone: 217-532-9595

Chief County Assessment Officer  
Email: [assessor@montgomerycountyil.gov](mailto:assessor@montgomerycountyil.gov)

[DATE]

[NAME]

[ADDRESS]

[CITY, STATE ZIP]

RE: [PARCEL NUMBER]

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Program information can be found online at: <https://dnr.illinois.gov/conservation.html>

Additional Contact Information:

Additional contact info:

Josh Nickelson

CSP Program Manager

(217) 782-0097

[josh. nickelson@illinois.gov](mailto:josh.nickelson@illinois.gov)

*This plan reduces the assessment from recreational to 5% of the market value.*



How many internet service towers has NextLink erected in Montgomery County, IL, as of the current date? Currently 11 Active sites, 4 Pending completion. Waggoner's build is in process and hope to have completed by next week.

How many Internet service towers does NextLink plan to build in Montgomery County? There are 15 existing with one search ring still active for a total of 16 planned

Does NextLink intend to provide full 100/20 or greater internet coverage to Montgomery County? Yes, current speeds available for active sites are 500 mbps and 1Gig

Has the NextLink tower build-out in Montgomery County considered potential tree line and lower elevation factors that might affect signal strength? Yes, links are designed and reviewed to best ensure full modulation prior to install and once installed Drive Testing Is completed to ensure advertised bandwidth is achievable.

What are the NextLink subscriber installation cost levels? Standard installation cost for residential subscribers is \$150. Currently, we're waiving the installation fee for online orders.

How long should a subscriber expect to keep introductory pricing? Introductory pricing, when offered as part of a promotion, is typically on a 12-month duration before any price increase.

What is included with NextLink subscriber installation? Standard install - CPE ((radio)), cable, grounding, router (if they choose ours, if it is a testing location we provide the router, if they do not want our router then we submit to have them removed from testing).

Does NextLink currently utilize digital technologies that mitigate physical obstructions that can interrupt service? (i.e., Tree leaves)? Currently using WISDM. We also Google Earth, other free to use link services (LiDAR). We also adhere to a stringent installation process to ensure that things like rain fade (fast fade) are not going to be an issue.

Should a Next Link subscriber expect to incur any additional costs associated with internet access installation (i.e., Line-of-sight height extensions)? For a standard installation, the customer should not expect any additional costs outside of the standard installation rate of \$150 (which is currently being waived for online orders). However, depending on the specifics of the location, if a non-standard installation is required, our teams will provide the potential customer with an up front estimate of what any additional cost and/or equipment may be.

Does NextLink anticipate or expect to offer tower access to other ISP providers? Nextlink does co locate with other providers.

Is NextLink committed to providing consistent and reliable service to Montgomery County internet subscribers? Absolutely.

**MONTGOMERY AND MONROE COUNTY**  
**Intergovernmental Agreement**

**I. PURPOSE:**

In order to combat the multi-jurisdictional money laundering, illegal trafficking of narcotics, controlled substances and dangerous drugs, the undersigned Law Enforcement Agencies; hereby, agree to pool and integrate law enforcement resources into the Monroe County and Montgomery County Drug Enforcement Group (hereafter, referred to as MONMODEG) to coordinate the enforcement of drug laws without regards to jurisdictional boundaries and to cooperate with State and Federal Enforcement Groups.

**II. AUTHORITY:**

This agreement is entered into by the undersigned pursuant to the provisions of Article VII, Section 10, 1970 Constitution of the State of Illinois; the Intergovernmental Cooperation Act, Illinois Revised Statutes, Chapter 127, Section 743 (1990); and the Intergovernmental Drug Law Enforcement Act, Illinois Revised Statutes, Chapter 562, Section 1701 (1977) (P.A. 80-167, effective July 1, 1977)

**III. ORGANIZATION:**

The undersigned agree that effective use of its personnel, in the enforcement of drug laws and money laundering, requires that a Policy Board shall be established. The MONMODEG Policy Board shall be composed of an elected Sheriff from the participating agencies or his designee. The Policy Board shall supervise and oversee the operations of MONMODEG. Consonant with the expressed legislative intent in the Intergovernmental Drug Law Enforcement Act, the Policy Board shall determine that MONMODEG operations are limited exclusively to enforcement of drug laws of this State and the United States.

**IV. OPERATIONS:**

- A. Each participating agency shall contribute to MONMODEG personnel, equipment or cash as directed by the Policy Board.
- B. It is expressly understood by and between the parties that the policy power of each member of MONMODEG is extended to all officers of MONMODEG operating pursuant to the terms of this agreement as provided for in the Illinois Revised Statutes, Chapter 127, Section 743.
- C. In the event seizures of material goods or currency are conducted as the result of the enforcement of the drugs laws herein contemplated, proceeds from any such seizures shall be divided evenly amongst the participating agencies.
- D. Each participating agency understands and agrees that, from time to time, certain costs associated with the seizures outlined in paragraph C above may require the



## MONTGOMERY AND MONROE COUNTY

### Intergovernmental Agreement

participating agencies to incur costs above those anticipated in the normal operations of such enforcement. Such costs, may include, but are not necessarily limited to damage to equipment of the local agency and overtime associated with court appearances to finalize such seizures. The Policy Board may outline additional instances related to reimbursement of costs prior to the dividing of proceeds from seizures.

#### **V. FISCAL YEAR:**

The fiscal year of MONMODEG shall commence on July 1<sup>st</sup> and terminate on June 30<sup>th</sup> of each year.

#### **VI. AMENDMENT:**

This agreement may be amended at any time by written agreement of the Sheriff of Monroe County and Montgomery County.

#### **VII. CANCELLATION**

This agreement may be canceled at any time by written agreement of the Sheriff of Monroe County and Montgomery County.

#### **VIII. EFFECTIVE DATE:**

This agreement shall become effective when subscribed by each of the Sheriffs of Monroe and Montgomery County.

#### **IX. INSURANCE:**

MONMODEG shall not be responsible for the carrying of liability insurance for the operations of and enforcement of drug laws pursuant to this agreement. Such liability insurance shall be the sole responsibility of the departments assigning personnel to MONMODEG as such personnel will remain the employee of the assigning agency.

#### SIGNATORIES

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Monroe County Sheriff

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Montgomery County Sheriff

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Monroe County Board Chairman

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Montgomery County Board Chairman

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION TO OPPOSE DEER RUN MINE PERMIT NO. 424 REVISION NO. 1  
Montgomery County, Illinois**

**WHEREAS**, the Illinois Department of Natural Resources (IDNR) Office of Mines and Minerals is in possession of Deer Run Mine Permit No. 424 Significant Revision No. 1 request by the mine to increase the height of the impoundment structure from 65 feet to 100 feet; and

**WHEREAS**, the Illinois Department of Natural Resources (IDNR) Office of Mines and Minerals is also in possession of Deer Run Mine Permit No. 424 Insignificant Revision request by the mine to accept coal combustion waste from City Water Light and Power in Springfield for impoundment there; and

**WHEREAS**, IDNR hosted an Informal Conference on March 19, 2025, at the Montgomery County Farm Bureau, at which members of the Montgomery County Board and numerous members of the public expressed opposition to both the Significant Revision request and the Insignificant Revision request; and

**WHEREAS**, IDNR hosted a Public Hearing on April 9, 2025, at the Montgomery County Courthouse Complex, at which members of the Montgomery County Board and numerous members of the public expressed opposition to both the Significant Revision request and the Insignificant Revision request; and

**WHEREAS**, evidence presented by informed members of the public at both the Informal Conference and the Public Hearing was compelling that grant the Significant Revision and Insignificant Revision would cause undo health and safety risks to the members of the City of Hillsboro and Village of Schram City in the event of an impoundment breach.

**NOW, THEREFORE, BE IT RESOLVED** the Montgomery County Board stands in opposition to Deer Run Mine Permit No. 424 Significant Revision No. 1 that seeks to increase the impoundment structure height to 100 feet, and to the Permit No. 424 Insignificant Revision that would allow coal combustion waste from City Water Light and Power to be impounded therein.

**PASSED THIS** 13<sup>th</sup> day of May 2025 by then Montgomery County Board duly assembled at the Historic Courthouse in Montgomery County, Illinois.

**AYES:** \_\_\_\_\_ **NAYS:** \_\_\_\_\_ **PRESENT:** \_\_\_\_\_ **ABSTAIN/ABSENT:** \_\_\_\_\_

**SIGNED:** \_\_\_\_\_  
**Doug Donaldson, Chairman**

**ATTEST:** \_\_\_\_\_  
**Sandy Leitheiser, County Clerk**



**Resolution In support of National Correctional Officers Week**  
**May 4-10, 2025**  
**Resolution 2025-\_\_\_\_\_**

**Whereas,** correctional officers have the difficult and often dangerous assignment of ensuring the custody, safety and well-being of the inmates in our nation's prisons and jails; and

**Whereas,** their position is essential to the day-to-day operations of these institutions, and without them it would be impossible to achieve the foremost institutional goals of security and control; and

**Whereas,** historically correctional officers have been viewed as "guards," occupying isolated and misunderstood positions in prisons and jails. In recent years, the duties of these officers have become increasingly complex and demanding; and

**Whereas,** correctional officers are called upon to fill, simultaneously, custodial, supervisory and counseling roles; and

**Whereas,** the professionalism, dedication and courage exhibited by these officers throughout the performance of these demanding and often conflicting roles deserve our utmost respect; and

**Whereas,** the important work of correctional officers often does not receive the recognition from the public it deserves. It is appropriate that we honor the many contributions and accomplishments of these men and women who are a vital component of the field of corrections.

**Now Therefore Be It Resolved,** that the Montgomery County Board declares the week of May 4 through May 10, 2025, to be National Correctional Officers Week in Montgomery County in honor of the men and women whose diligence and professionalism keep our city and citizens safe.

**Adopted** by the Montgomery County Board this 13th day of May, 2025.

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
Doug Donaldson, Chairman  
Montgomery County Board

\_\_\_\_\_  
Sandy Leitheiser, County Clerk  
Montgomery County

**MENTAL HEALTH AWARENESS MONTH  
MONTGOMERY COUNTY ILLINOIS BOARD PROCLAMATION  
MAY 13, 2025**

**WHEREAS**, mental health is essential to everyone's overall health and well-being; and

**WHEREAS**, mental health helps to sustain an individual's self-esteem, relationships and vast contributions to our county, our state and our country; and

**WHEREAS**, mental health conditions and substance use disorders are real and prevalent in Montgomery County; and

**WHEREAS**, one in four persons will experience mental health challenges in a given year impacting entire families and communities; and

**WHEREAS**, Montgomery County voters approved the Community Mental Health Referendum question as presented at the General Election on November 8, 2016, that levied and collected against all taxable property in the County of Montgomery to be designated as the "Community Mental Health Fund" administered by the Community Mental Health Board (708 Board) and used only for the purposes specified in the Illinois Revised Statutes to provide mental health facilities and services so the citizens have more and diverse opportunities to initiate treatment and recovery opportunities; and

**WHEREAS**, early identification and treatment can make a profound difference in the recovery of individuals with mental health conditions and substance use disorders; and

**WHEREAS**, it is vital for our citizens, our leaders, our businesses, our schools, our healthcare providers, our organizations, our law enforcement, and our churches to acquire more mental health awareness and work together to provide every opportunity for recovery; and

**WHEREAS**, every citizen can make a difference in helping to end the silence and stigma that far too long has surrounded mental health conditions and substance use disorders and has contributed to discouraging people from seeking help and recovery; and

**WHEREAS**, we, the Montgomery County Board, affirm the intrinsic value of every person in our communities which we represent and desire for every individual to live a full and abundant life so that the true worth of each person's contribution to our county is recognized;

**THEREFORE BE IT RESOLVED**, By the Montgomery County Board that May 2025 is proclaimed as Mental Health Awareness Month and call upon everyone to commit to increasing understanding and awareness of mental health conditions and substance use disorders to promote recovery and wellness opportunities.

**Passed by the Board of Montgomery County this 13th day of May 2025.**

**AYES:** \_\_\_\_\_ **NAYS:** \_\_\_\_\_ **PRESENT:** \_\_\_\_\_ **ABSTAIN/ABSENT:** \_\_\_\_\_

**Signed:** \_\_\_\_\_  
**Doug Donaldson, Chairman**

**Attest:** \_\_\_\_\_  
**Sandy Leitheiser, County Clerk**



**Montgomery County Board**  
**Development & Personnel Committee Meeting Agenda**

**Historic Courthouse Annex**  
**201 South Main Street, Hillsboro, IL 62049**

**5:00 p.m. Monday, May 5, 2025**

**Roll Call: Members Present:** Chad Ruppert, Bill Bergen, Chris Daniels, Jeremy Jones, Russell Beason,  
Doug Donaldson/Dr. Patty Whitworth **Members Absent:**

**Others Present:**

1. **Pledge of Allegiance:**
2. **Public Comment:**
3. **Animal Control Update/Approval:**
4. **Tourism Grant Update/Approval:**
5. **Montgomery Springs Solar Update/Approval:**
6. **Litchfield Solar Update/Approval:**
7. **CF IL Solar Agreement with Hurst-Rosche Update/Approval:**
8. **DCEO Energy Transition Grant Update/Approval:**
9. **Employee Handbook Update/Approval:**
10. **Historic Courthouse Notary Update/Approval:**
11. **Montgomery First Local Labor Initiative Update/Approval:**
12. **EMA/EPA Office Administrative Assistant Update/Approval:**
13. **Secession Resolution Update/Approval:**
14. **Other Business:**

Motion to pay the bills by                      and second by                      . All in favor, motion carried.

Motion to Adjourn by                      and second by                      . All in favor, motion carried.

Meeting adjourned at                      pm. The summaries of minutes were respectfully submitted by acting secretary Mike Plunkett, as deputized by Montgomery County Clerk/Recorder Sandy Leitheiser.

**Tourism Financial Assistance - Round 8 -- April 2025**

Tourism Grant Contact List													
Event Name	Contact Person	Email Address	Phone	Dates	Date Received							Amount Requested	Amount Awarded
Historic Red Rooster 2nd Anniversary Party	Kendra Wright	historicredrooster@icloud.com	217-556-6890	June 14	3/11/2025						63	\$1,000	\$575
DAR Trivia Night Scholarship Fundraiser	Kendra Wright	kendranwright@icloud.com	217-556-6890	Nov. 8	3/11/2025						43	\$1,000	\$350
Hell's Burrow	Adam Jeffers	DarkHollowProductionsLLC@gmail.com	217-313-6655	Oct. 17-18 Oct. 24-25 Oct. 30-21 Nov. 1	3/11/2025						53	\$1,000	\$450
Coffeen Fall Fest	Jodi Summers	coffeen1@frontiernet.net	217-534-2216	Sept. 27	3/12/2025						42	\$1,000	\$350
Montgomery County Fair	LeEllen Watson	leellen@consolidated.net	217-556-0561	June 18-22	3/18/2025						57	\$1,000	\$575
Litchfield Festival of Trees	Sara Zumwalt	stackslibrary@gmail.com	217-556-1364	Nov. 14-15	3/18/2025						38	\$1,000	\$350
Old Settlers Car Show	Alex Jump	hillsborooldsettlerscarshow@juno.com	217-313-4214	Aug. 3	3/21/2025						42	\$950	\$340
Old Settlers Concerts	Zach Wygal	zachwygal@gmail.com	217-556-4246	Aug. 6-7	3/24/2025						47	\$750	\$350
Cardboard Boat Regatta	Zach Wygal	zachwygal@gmail.com	217-556-4246	July 12	3/24/2025						36	\$400	\$175
Historical Society Summer Solstice Celebration	Linda Zimmer	lszimmer52@yahoo.com	217-254-9307	June 22	3/27/2025						30	\$600	\$175
Looking for Lincoln Welcome	Nancy Slepicka	nrslepicka@gmail.com	217-556-9449	early July	3/27/2025						31	\$550	\$160
Litchfield Pickers Market	Stacie Peecher	tourism@cityoflitchfieldil.com	217-324-8147	May-Oct	3/27/2025						52	\$1,000	\$450
Old Settlers Celebration	Susie Galer	segaler@hotmail.com	217-710-6384	Aug. 2-3 Aug. 6-7	3/28/2025						52	\$1,000	\$450
Imagine Hillsboro Hillsboro Markets	Tori O'Dell	contact@imaginehillsboro.com	618-795-4170	May 10 June 14 July 12 Aug. 9	3/28/2025						46	\$500	\$250
Totals												\$11,750.00	\$5,000
FY 2025 BUDGET												\$5,000.00	



## ADDITIONAL PROPOSED PERMIT CONDITIONS

Montgomery Springs Solar, LLC hereby proposes the following permit conditions:

1. Montgomery Springs Solar, LLC shall provide detailed construction drawings for review by the relevant authorities no less than two months prior to the commencement of construction of the solar project.
2. Montgomery Springs Solar, LLC shall provide the name and contact information of the designated construction liaison once the Engineering, Procurement, and Construction (EPC) team or construction team has been onboarded by the developer.
3. Montgomery Springs Solar, LLC shall provide the name and contact information of the contracted Operations and Maintenance (O&M) company once that company has been contracted by the developer.
4. Access to the facility off S IL Route 127 will be developed in accordance with IDOT standards and will be designed and maintained to minimize impact to adjacent properties. Montgomery Springs Solar, LLC will coordinate with IDOT as needed; typical approvals or coordination for use of state roads include permits for over-size or over-weight vehicles, permits for any work on constructing/modifying entrances/exits, or permits for any use that may cause damage to the state roads being used.



Hurst-Rosche, Inc.  
James W. Roth, PE, PLS  
President

April 8, 2025

Mr. Mike Plunkett  
County Board Administrator  
Montgomery County  
#1 Courthouse Square,  
2nd Floor - Room 202  
Hillsboro, IL 6204

RE: Montgomery County Solar Review  
CF IL Solar W Main Street, Farmersville LLC –  
PINS# 01-33-100-017 and 01-32-200-007  
Pivot Energy  
Montgomery County, Illinois

Dear Mr. Plunkett:

As requested, Hurst-Rosche, Inc. proposes to complete the independent review for CF IL Solar W Main Street, Farmersville LLC. The proposed Project is located within the northwest quadrant of the Main Street and Hays Road intersection, on the parcels known as 01-33-100-017 and 01-32-200-007. The Project will occupy approximately 15 acres of the parcel in accordance with the adopted Ordinance. Our scope of work would include the following:

1. Evaluate the individual Application in accordance with the Ordinance for the Siting and Building Permit sections.
2. Report on our findings with a Summary Letter and an associated Checklist Table.
3. Attend a County Board meeting to present our findings.
4. Complete additional reviews of additional submittals as needed.
5. Perform Construction Inspections at the Direction of the County to verify adherence to the Permit.


We propose to complete the above professional scope of services for a Not-To-Exceed fee of \$3,500 that will be reimbursed by the petitioner.

If you are in agreement with this proposal and the attached terms and conditions, please sign and date at the bottom and return one copy as our notice to proceed.

If you have any questions or require additional information, please contact our office.

Sincerely,

HURST-ROSCHE, INC.

  
Jeremy Connor, P.E.  
President

Jeremy Connor, PE  
Vice-President of Operations

1400 E. Tremont St.  
Hillsboro, IL 62049  
(t) 217.532.3959  
(f) 217.532.3212

JJC:  
Enclosure

**ACCEPTED BY:**

\_\_\_\_\_  
Signature

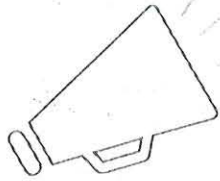
\_\_\_\_\_  
Date

www.hurst-rosche.com



## Historic Courthouse Docs Needing Notarized

<u>Office</u>	<u>Document</u>	<u>Frequency</u>	<u>Notes</u>
County Board	None	None	
County Clerk	Land Records	Daily	Must be notarized by outside source in advance of recording
County Clerk	Candidate Petitions	Elections	Must be notarized by outside source in advance of recording
County Clerk	County Board Docs	Various	
GIS	None	None	
SOA	Annual Leases	Annually	
Treasurer	None	Frequent	Frequently notarizes land records and petitions for county clerk's office



# KEEP IN MIND

The State Board of Elections is **not responsible** for determining the validity of candidate petitions at the time of filing

.....

Acceptance of nominating papers should not be construed as a guarantee of conformity to State law

.....

Any petition's validity may be **challenged** by an objection and subject to the electoral board process outlined in the Election Code

.....

SBE staff are **not available** for notarization of nomination documents



**FILED**  
APR 30 2025  
*Sandy Leithuser* COUNTY  
CLERK

# Counterfeit Credibility:

*The New Threat of  
Notary Impersonation Fraud*

November 2024



NATIONAL  
NOTARY  
ASSOCIATION

## INTRODUCTION

Today, a new type of deed fraud is being perpetrated by criminals who are stealing property titles out from under rightful property owners. In what is known as "seller impersonation fraud" (SIF), bad actors assume the identities of legitimate property owners and list their properties for sale without the knowledge of the owners.<sup>1</sup>

Since to pull off these heists it is necessary to acknowledge signing a property deed in the presence of a Notary Public, the fraudsters have devised strategies to work around the Notary. A particular strategy crooks use is to layer one criminal impersonation on top of the other by using the legitimate commission information of a Notary Public to forge the Notary's seal and signature on the bogus property deed conveying title. This makes the Notary a victim along with the defrauded property owner.

This paper will discuss how criminals commit Notary impersonation fraud, the laws currently in place to address it, and several proactive measures that can be taken to protect Notaries from it.

## SELLER IMPERSONATION FRAUD

In early 2023, federal law enforcement reported seeing an uptick in real estate scams involving vacant land and unencumbered properties.<sup>2</sup> Criminals identified vacant lots, vacation homes, rentals, and distressed properties that were clear of mortgages or other liens and posed as property owners in listing the targeted properties for sale. The criminal-as-owner offered the property for sale at below market value, strongly preferring cash transactions that would not invite the scrutiny of a mortgage lender or lien holder. The criminal or a co-conspirator then impersonated a Notary Public on a false deed conveying the property that was subsequently presented to a title company or closing attorney. Unbeknownst to what was transpiring, the title company or closing attorney transferred the closing proceeds to the criminal.<sup>3</sup> Since then, the frequency of these scams has increased. No area of the country — north, south, east, or west, sunshine, snowbelt states, and everywhere in between — is immune.

Recently, the American Land Title Association conducted a survey of its members on seller impersonation fraud.<sup>4</sup> In 2023, nearly 30% experienced at least one incident of SIF, and in April 2024, two in ten experienced attempts. However, for our purposes in this

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<sup>1</sup> See "Seller Impersonation Fraud in Real Estate," American Land Title Association. <https://www.alta.org/file/ALTA-Seller-Impersonation-Handout>. Last viewed on October 11, 2024.

<sup>2</sup> Business Wire. January 24, 2023. CertifiD Partners with Federal Law Enforcement to Issue a Security Advisory on Vacant Property Fraud. <https://www.businesswire.com/news/home/20230124005253/en/CertifiD-Partners-with-Federal-Law-Enforcement-to-Issue-a-Security-Advisory-on-Vacant-Property-Fraud>.

<sup>3</sup> See *Real Estate Scams I Vacant Properties, Version 1.1*. United States Secret Service Cybercrime Investigations. Hosted by CertifiD Inc. <https://www.certifid.com>. Last viewed on October 10, 2024.



paper, the key finding of critical concern to Notaries was that 31% of respondents said legitimate Notary credentials were somewhat commonly, commonly, or very commonly used in the frauds they encountered. It was the second highest notarization issue identified in the report.<sup>5</sup>

Criminals use legitimate Notary commission information to make a forged deed look as credible and compelling on its face as any genuine deed. In addition, using the real commission information of a currently appointed Notary Public would likely withstand any check to verify the validity of the Notary's commission against a database of Notary Public commissions established by a state.<sup>6</sup>

How do criminals obtain a real Notary's commission credentials to use in committing Notary impersonation fraud?

**Public land records.** Historically, bad actors seeking to commit deed fraud would visit a county recorder or register of deeds office to identify properties from the public record for their hit list. They also would find any recorded instrument with a legitimate Notary's seal and use that information to produce an unauthorized seal containing the stolen Notary's genuine commission information.

Today, many of the nearly 3,600 land records offices across the country have placed their property records online. Criminals now can more easily scour properties and Notary credentials without ever setting foot in a recorder's office.

**Notary Public databases.** But there is a newer and easier way for criminals to obtain Notary commission information: extract it from an online Notary Public database. Most state Notary commissioning officials have created online databases of Notary commissions.<sup>7</sup> These databases can reveal any Notary's commission information with a simple search.

But it is not just state Notary commissioning offices that have these databases. Notary associations, including the National Notary Association, and other businesses operate their own databases as well. These databases, which the public can use to find a geographically proximate Notary when they need one, allow Notaries in business for themselves to post a listing of their services. Unfortunately, thieves can also use them to extract the commission information of a Notary.<sup>8</sup>

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<sup>4</sup> See "ALTA Critical Issues Study on Seller Impersonation Fraud," American Land Title Association, 2024. <https://www.alta.org/file/Seller-Impersonation-Fraud-Study-Report.pdf>. Last viewed on October 11, 2024.

<sup>5</sup> First was the use of fraudulent Notary credentials (43%), second was the use of legitimate Notary credentials without the Notary's permission (31%), third was a fraudster duping a Notary by presenting a fake ID (26%), fourth was a Notary who was complicit in the crime (22%), and fifth was a fraudster who used remote online notarization and passed knowledge-based authentication and credential analysis (7%). Respondents reported these issues were somewhat common, common, or very common.

<sup>6</sup> See "Notary Public databases" immediately below.

<sup>7</sup> As of the date of publication, 44 U.S. states and jurisdictions have a database or a publicly available list of Notary Public commissions. Nearly half of these states have enacted the Revised Uniform Law on Notarial Acts (RULONA) provision requiring the commissioning officer or agency to stand up a database of Notaries Public "through which a person may verify the authority of a notary public to perform notarial acts" (RULONA § 24(l)).

<sup>8</sup> An NNA employee recently had his Notary commission information scraped from a private database that was then used by a fraudster to submit a falsely notarized document to a community college in Redding, California.

Currently few, if any, database operators have implemented means to know who is searching the records. As a result, maintainers of these databases may not ever know criminals are using their databases to commit Notary impersonation fraud that puts Notaries at risk of financial loss.

## **THE NOTARY IS A VICTIM**

Seller impersonation fraud thus can involve two impersonations: the first involving the rightful owner whose property is stolen and the second, the unknowing Notary Public whose legitimate commission information is used to forge the deed transferring ownership.

Alarming, the Notary Public becomes a victim in the crime with real financial implications for the Notary. The National Notary Association has seen claims in its Notary insurance program where a defrauded property owner sues an insured Notary whose commission information or seal was co-opted to create a fake deed, seeking recovery of damages from their stolen property or estate. It will typically cost an insurer at least four figures at negotiated rates to provide an attorney to present an affidavit from the Notary to the property owner's counsel asserting the Notary's innocence and seeking to dismiss the Notary from the suit. If the plaintiff refuses, the defense costs can quickly escalate because it may be necessary to file additional motions with the court, attend depositions, or negotiate a settlement to resolve the claims against the Notary, even if they are not legitimate. Notaries who have purchased a Notary errors and omissions insurance policy likely will not incur these defense costs themselves, as the policy generally covers, up to the policy limit, the cost of defense and settlement of claims asserted for negligent notarial acts. But the Notary who does not have an errors and omissions insurance policy — and most do not — may have no choice but to pay out of their own pocket to retain an attorney at prevailing rates to mount a defense at the cost of potentially tens of thousands of dollars.

## **CRIMINAL PENALTIES AND LEGAL GUARDRAILS**

Given the real risk of property owners and Notaries suffering financial harm from Notary impersonation crimes, states have created many laws to address it.

First, states have criminalized impersonating a Notary<sup>9</sup> and unlawfully possessing or using a Notary seal.<sup>10</sup> States also have included Notaries Public within laws criminalizing

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<sup>9</sup> See, e.g., Cal. Gov't Code § 82271; Colo. Rev. Stat. Ann. § 24-21-532; Fla. Stat. Ann. § 117.05(7); 5 ILCS § 312/7-106; Mo. Rev. Stat. Ann. § 578.700.4; N.C. Gen. Stat. § 10B-60(e); Pa. Cons. Stat. Ann. tit. 18, § 4913(a); Va. Code Ann. § 471-29; W.Va. Code § 39-4-33(c).

<sup>10</sup> See Fla. Stat. Ann. § 117.05(3)(d); Pa. Cons. Stat. Ann. tit. 57, § 323(f)(3).



the impersonation of public officials.<sup>11</sup> In at least one state, counterfeiting a seal with intent to defraud constitutes forgery.<sup>12</sup>

Second, states have enacted various protections around the issuance of official Notary seals. California and Missouri — two states where the proliferation of unauthorized Notary seals has been widespread — have enacted laws regulating vendors who manufacture Notary Public seals<sup>13</sup> while a few other states require a Notary to present a copy of the Notary's commission certificate or other proof of commissioning to a seal vendor before a seal can be made.<sup>14</sup> However, most states do not have any such laws and, remarkably, two states even require an applicant for a Notary commission to purchase a seal before being appointed.<sup>15</sup>

Third, state laws have been created requiring Notaries to protect their official seals from unauthorized use,<sup>16</sup> report seals that are lost or stolen,<sup>17</sup> and turn seals in to the commissioning official or destroy them when they are no longer a Notary.<sup>18</sup>

Many of these statutes pertain specifically to the protection of physical Notary seals which may not directly address the frauds today's criminals are committing, and the statutes punishing impersonation are only effective if the criminal is caught and ordered to make restitution to the Notary.

## PROACTIVE MEASURES

Therefore, forward-looking proactive solutions that can protect Notaries from impersonation frauds and ultimately, make an aggrieved Notary whole, are needed. We will discuss several such solutions.

**Notary notification service.** Some county recorders have established a system to alert homeowners whenever a deed or encumbrance is filed on their properties. This allows the property owner to address any fraud that may have been committed against their property at the earliest opportunity.

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<sup>11</sup> See Ala. Code § 13A-10-132; D.C. Code Ann. § 22-1404; Mass. Gen. Laws Ann. ch. 268, § 33; S.C. Code Ann. § 16-17-735(C).

<sup>12</sup> See Cal. Pen. Code § 470(b).

<sup>13</sup> See Cal. Gov't Code §§ 8207.2-8207.4; Mo. Rev. Stat. Ann. § 486.735.

<sup>14</sup> See Ariz. Rev. Stat. Ann. § 41-267B; Ga. Code Ann. § 45-17-6(b); Ill. Admin. Code § 176.510 a); Nev. Rev. Stat. Ann. § 240.045.3; N.C. Gen. Stat. § 10B-36(e); N.D. Cent. Code § 44-06.1-16; Or. Admin. Code § 160-100-0125(2); Utah Code Ann. § 46-1-17(l).

<sup>15</sup> Applicants in South Dakota and Wisconsin must affix an impression of the seal on the commission application prior to submission.

<sup>16</sup> See, e.g., Alaska Stat. § 44.50.064(a); Ariz. Rev. Stat. Ann. § 41-267A; Ark. Code Ann. § 21-14-107(d); Cal. Gov't Code § 8207; D.C. Code Ann. § 1-1231.17(a); Fla. Stat. Ann. § 117.05(3)(b); Idaho Code § 51-118(3); Ill. Admin. Code § 176.500 g); Kan. Stat. Ann. § 53-5a19(a); Neb. Admin. Code tit. 433, § 6.002.02(D); N.M. Stat. Ann. § 14-14A-17A; Okla. Admin. Code 655:25-5-2(a); Utah Code Ann. § 46-1-16(2)(a).

<sup>17</sup> See, e.g., Fla. Stat. Ann. § 117.05(3)(c); Ind. Code Ann. § 33-42-10-3(e); Md. Code Ann. (St. Gov't) § 18-218(b); Miss. Code Ann. § 25-34-35(2); N.J. Stat. Ann. § 52:7-10.6.c; Or. Rev. Stat. § 194.295(4); Wash. Rev. Code Ann. § 42.45.160(2); Wis. Stat. Ann. § 140.18(2).

<sup>18</sup> See, e.g., Ariz. Rev. Stat. Ann. § 41-267A; Cal. Gov't Code § 8207; Colo. Rev. Stat. Ann. § 24-21-518(l); Del. Code Ann. tit 29, § 4331(b); Haw. Admin. R. § 5-11-17(a)(2); Ky. Rev. Stat. Ann. § 423.375(2); Mont. Code Ann. § 1-5-617(2)(b); N.C. Gen. Stat. § 10B-55; Wyo. Stat. Ann. § 32-3-117(a).

Public land records officials could establish a similar service to alert Notaries when their commission information is used on a deed, mortgage, power of attorney, or other instrument of value that is recorded with their offices. This will allow Notaries to immediately respond to a suspicious filing. The Department of Records of the City of Philadelphia, Pennsylvania notifies Notaries who have enrolled in their deed fraud alert system when their signature and seal are used on a recorded document.<sup>19</sup>

**Online property records.** Perhaps it is time to rethink whether it is good public policy to place real property records online. Not everyone thinks it is. For example, California is one state that does not allow online access to land records.<sup>20</sup> Anyone — including property owners of record — must physically visit a county clerk/recorder's office in person to obtain copies of property records.

At the very least, land records offices offering online access to property records should require persons accessing the records to register so they can know who is viewing them and put measures in place to prevent bad actors from indiscriminately downloading large amounts of data to commit seller and Notary impersonation fraud.<sup>21</sup>

**Limited commission information.** Private database operators may require Notaries who create a listing in their databases to provide their commission information to prove they are a Notary. They may even require or permit Notaries to upload a copy of their commission certificate. These steps are intended to establish the credibility of the database for the protection of the public. Even so, private database operators must protect the information they collect. The best way to ensure that a Notary's commission information cannot be used to commit Notary impersonation fraud is to collect as little information as necessary and not disclose it if it is collected.

**Limited search results.** The purpose for which databases hosted by state Notary Public commissioning officials exist is to allow the public to verify the authority of a Notary to perform notarial acts.<sup>22</sup> As public officials, Notary commissioning officials must be transparent in providing these records.<sup>23</sup> But transparency may not necessarily require disclosure of a Notary's full commission information. When implemented using more granular search parameters discussed below, the database can return a simple affirmative or negative response to a query seeking to validate the commission without divulging the Notary's commission information.

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<sup>19</sup> See <https://www.phila.gov/services/property-lots-housing/get-help-with-deed-or-mortgage-fraud/sign-up-for-deed-fraud-protection>. Last viewed on October 11, 2024.

<sup>20</sup> See "Recorded Documents in California." County Records Association of California, March 2024. <https://www.craonline.org/assets/CRAC%20Access%20vs%20Privacy-2024.pdf> at 3. Last viewed online October 11, 2024.

<sup>21</sup> See "What Is Deed Fraud?" American Association of Retired Persons, American Land Title Association, Mortgage Bankers Association, National Association of Realtors, National Notary Association, and Property Records Industry Association, 2024. <https://www.alta.org/file/What-is-Deed-Fraud.pdf>. Last viewed October 11, 2024.

<sup>22</sup> See note 7.

<sup>23</sup> In some states, certain information of a Notary is a matter of public record. See, e.g., Ga. Code Ann. § 45-17-2.2; Ind. Admin. Code tit. 75, § 7-2-1(d); Md. Stat. Ann. (Gen. Prov.) § 4-332; Nev. Rev. Stat. Ann. § 240.007; Tex. Gov't Code § 406.012. In the light of seller and Notary impersonation frauds, if a state law requires certain commission information of a Notary to be public information, a legislature should carefully reconsider whether disclosure of this information constitutes a compelling public purpose.



**Granular search parameters.** Persons seeking to verify the validity of a Notary's commission from a public database should be required to enter more information about the Notary to return a result than just the Notary's name.<sup>24</sup> For example, a person who has had a document notarized and seeks to validate the Notary's commission will have all the relevant data related to the Notary's commission from the Notary's seal affixed to the document.<sup>25</sup> The person can enter into the database search engine the Notary's full commission name, identification number (if it appears on the Notary's seal), and expiration date. Upon doing so, the database can then return the affirmative or negative response suggested above. This will satisfy the need of persons who use the database for its intended purpose<sup>26</sup> while keeping criminals who conduct "fishing expeditions" from mining data to perpetrate Notary impersonation fraud.

**Notification and consent.** All Notary Public database operators — public and private — should clearly and conspicuously disclose to Notaries the commission information they will be collecting and how they will be using it. They also should obtain the listing Notary's acknowledgment and approval before posting the information.

The preceding paragraphs urge recording officials and database operators to take steps to protect Notaries from impersonation crimes. The following protections are measures Notaries Public can take to protect themselves.

**Careful database use.** Notaries must be as diligent in protecting their commission information as they are their personally identifiable, financial, and medical information. Notaries who choose to create a listing in a private database should select operators that have earned relevant industry cybersecurity certifications<sup>27</sup> to prove they take protecting consumer information seriously.

**Recordkeeping.** Notaries should practice the diligent habit of creating a complete, accurate, and legible record of every notarial act they perform in a journal of notarial acts. A journal record can be a valuable tool in litigation actions to show a Notary acted appropriately. Attorneys representing Notaries have successfully used the journal in this way to convince plaintiffs' counsel to dismiss Notaries from the lawsuit. Conversely, when Notaries have not kept records, it is often not possible to secure dismissal without a settlement payment. In litigation involving Notary impersonation fraud, the presence of detailed journal records of the notarial acts the Notary performed in the past, coupled with the absence of a journal entry for the notarial act in question, can be used to prove the Notary did not perform the notarial act.

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<sup>24</sup>The National Notary Association has discovered that simply entering a common last name into many state Notary databases will return the full commission information of Notaries with that last name.

<sup>25</sup>In the few states that do not require Notaries to authenticate notarial acts with an official seal, Notaries are generally required to print, type, or stamp this information on the notarized document near their signature.

<sup>26</sup>Document signers who want to confirm the validity of a Notary's commission before the Notary renders notarial services could ask the Notary to provide the more specific information needed to access the database over the phone or from the signing table.

<sup>27</sup>The American Institute of CPAs' Service Organization Control version 2 (SOC 2) standards and the Payment Card Industry Data Security Standard 3.0 (PCI: DSS) established by the PCI Security Standards Council are two such standards.

**Notary errors and omissions insurance.** Criminals bent on committing Notary impersonation fraud are no respecters of persons. They can target even the best Notaries who have taken reasonable precautions to protect their commission information from being stolen. Perhaps the best — and possibly the only — way Notaries can protect themselves from the financial loss resulting from Notary impersonation fraud is by carrying an optional Notary errors and omissions insurance policy. The insurer is required to defend insured Notaries against allegations of negligent notarial acts that were performed during the policy period, including those arising from Notary impersonation fraud, like the unauthorized use of a Notary's seal on a bogus property deed. Without a policy, Notaries could be required to bear the entire cost of defense themselves.<sup>28</sup>

## CONCLUSION

The criminal element is targeting Notaries Public in rising incidents of real property seller impersonation fraud that rob rightful property owners of the title to their properties. Not content to just impersonate legitimate property owners, illicit actors will also impersonate Notaries with impunity to commit their thefts. Existing statutory penalties punishing criminal impersonation and protections for Notary seals by themselves are insufficient to address Notary impersonation fraud. Land records officials and Notary database operators must proactively implement additional preventative measures to protect Notaries. Ultimately, Notaries too must take steps to protect themselves lest they become victims of the financial fallout associated with these vexing frauds.

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<sup>28</sup>A policy with a coverage limit of \$25,000 for the length of the Notary's full commission is inexpensive. A policy typically costs less than \$50 per year of the Notary's term. Premiums vary by state, policy amount, and underwriting company so consult your insurer for an exact quote.



## **ABOUT THE NATIONAL NOTARY ASSOCIATION**

Established in 1957, the National Notary Association (NNA) is the leading professional authority on the American Notary office and is dedicated to educating, serving and advocating for the nation's 4.4 million Notaries. The NNA published the *Model Notary Act* and the *Model Electronic Notarization Act* to help lawmakers enact effective legislation, and created *The Notary Public Code of Professional Responsibility*, a standard for best practices and professional conduct. To learn more, visit [NationalNotary.org](http://NationalNotary.org).

### **Government Inquiries**

Bill Anderson, Vice President, Government Affairs  
(818) 739-4064 [banderson@nationalnotary.org](mailto:banderson@nationalnotary.org)

### **Media Inquiries**

Phillip Browne, Vice President, Communications  
(818) 739-4039 [pbrowne@nationalnotary.org](mailto:pbrowne@nationalnotary.org)

### **Main**

(800) US NOTARY (1-800-876-6827)

**MONTGOMERY COUNTY ILLINOIS RESPONSIBLE BIDDER ORDINANCE  
WITH 'MONTGOMERY FIRST' LOCAL BUSINESS ADJUSTMENT TO BID AWARD  
ORDINANCE 2025-\_\_\_\_\_**

**AN ORDINANCE FURTHER DEFINING RESPONSIBLE BIDDER  
AND PROVIDING A LOCAL BUSINESS ADJUSTMENT**

**WHEREAS**, the Montgomery County Board regulates purchases and contracts entered into by Montgomery County; now therefore

**BE IT ORDAINED**, by the Board of Montgomery County, Illinois, that the following definition be added to the County code: *Responsible bidder* for construction contracts means a bidder who meets all of the job specifications, the following applicable criteria, and submits evidence of such compliance:

- (1) All applicable laws prerequisite to doing business in Illinois
- (2) Evidence of compliance with
  - a. Federal Employer Tax Identification Number or Social Security Number (for individuals)
  - b. Provision of Section 2000(e) of Chapter 21, Title 42 of the United States Code and Federal Executive Order No. 11246 as amended by Executive Order No. 11375 (known as the Equal Opportunity Employer provisions)
- (3) Certificates of insurance indicating the following coverages: general liability, workers' compensation, completed operations, automobile, hazardous occupation and product liability
- (4) Compliance with all provisions of the Illinois Prevailing Wage Act, including wages, medical and hospitalization insurance and retirement for those trades covered in the act
- (5) The bidder and all bidder's sub-contractors must participate in active joint labor-management apprenticeship and training programs approved and registered with the United States Department of Labor's Bureau of Apprenticeship and Training for each of the trades of work contemplated under the awarded contract.
- (6) All contractors and sub-contractors are required to turn in certified payrolls as specified in Illinois Public Act 94-0515, and follow all provisions of the Employee Classification Act, 820 ILCS 185/1 et seq.

**BE IT FURTHER ORDAINED**, that Montgomery County may authorize on certain public works or construction contracts the use of a "Montgomery First" Local Business Adjustment as set forth by the following criteria:

- (1) The Montgomery First Local Business Adjustment shall be up to a maximum of 5% of the contract price, but not more than \$20,000, whichever is less. In such instances, the bid documents shall specify that a Local Business Adjustment shall apply, and shall identify the percentage and maximum dollar amount of the adjustment.
- (2) When a Local Business Adjustment has been authorized and its application is requested by a local bidder, the following process shall be used to determine the lowest qualified bidder and for calculating the contract price:
  - a. The County shall apply an automatic downward adjustment of up to 5% of the contract price (or a maximum of \$20,000, whichever is less) toward a local bidder's bid if doing so will cause the local bidder's bid to match the bid of a non-local bidder who would otherwise be the lowest qualified bidder.



- b. This downward adjustment shall be applied automatically to the local bidder's bid as a reduction in their overall bid, and any bidder requesting the application of the local bidder adjustment shall acknowledge and agree to the potential of the reduction in their overall bid at the time of bid submission.
  - c. Should a bidder requesting the local business adjustment as part of their bid submittal be declared the lowest qualified bidder on the basis of a local business adjustment and thereafter decline to be awarded the project, that bidder shall be prohibited from requesting the application of a local business adjustment when bidding on contracts let by the County for a period of one year.
- (3) A local bidder is an individual or business entity that:
- a. Has a place of business located in Montgomery County, Illinois, for at least one year prior to the deadline for submitting bids, as registered with the Secretary of State, and
  - b. Can demonstrate for one year prior to the deadline for submitting bids that the person or entity has paid a minimum of \$5,000 in sales tax in Montgomery County, Illinois, and/or
  - c. Can demonstrate that at least 50% of their employees reside within Montgomery County, Illinois.
- (4) It shall be the responsibility of the bidder to request that the local business adjustment be applied to the bid and to provide sufficient documentation for the County to make a determination as to their local bidder status. Failure of a local bidder to include such a request in its submittal or failure of the local bidder to provide sufficient documentation for the County to verify eligibility for the adjustment at the time of the submittal will cause the local bidder to forfeit the application of the adjustment to the bid amount, even if the local bidder would have otherwise been eligible.
- (5) The oversight committee that recommends awarding the bid shall report utilization of the local business adjustment to the County Board at the time of the contract award.

**BE IT FURTHER ORDAINED**, that in order to provide meaningful work opportunities to the more than 800 Montgomery County residents represented by organized labor, to guard against delays due to labor conflicts and shortages of skilled workers, and to ensure highly-qualified individuals work on public projects, the Montgomery County Board may, at its discretion, consider attaching a Project Labor Agreement (PLA) to any public works or construction contract with an anticipated value of over \$100,000.

**BE IT FURTHER ORDAINED**, that nothing herein hereby adopted shall be construed to affect any suit of proceeding now pending in any court of any rights accrued or liability incurred or cause or causes of action accrued of existing under any prior Resolution or Ordinance. Nor shall any right or remedy of any character be lost, impaired, or affected by the Ordinance.

**BE IT FURTHER ORDAINED**, that this Ordinance shall be in full force and effect immediately upon its adoption.

**Adopted by the Board of Montgomery County this 10th day of June 2025.**

**AYES:** \_\_\_\_\_ **NAYS:** \_\_\_\_\_ **PRESENT:** \_\_\_\_\_ **ABSTAIN/ABSENT:** \_\_\_\_\_

**Signed:** \_\_\_\_\_ **Attest:** \_\_\_\_\_  
                     Doug Donaldson, Chairman                      Sandy Leitheiser, County Clerk



# MONTGOMERY FIRST

## *LOCAL BUSINESS APPLICATION*

Return signed application in packet with sealed bid

- (1) The Montgomery First Local Business Adjustment shall be up to a maximum of 5% of the contract price, but not more than \$20,000, whichever is less. In such instances, the bid documents shall specify that a Local Business Adjustment shall apply, and shall identify the percentage and maximum dollar amount of the adjustment.
- (2) When a Local Business Adjustment has been authorized and its application is requested by a local bidder, the following process shall be used to determine the lowest qualified bidder and for calculating the contract price:
  - a. The County shall apply an automatic downward adjustment of up to 5% of the contract price (or a maximum of \$20,000, whichever is less) toward a local bidder's bid if doing so will cause the local bidder's bid to match the bid of a non-local bidder who would otherwise be the lowest qualified bidder.
  - b. This downward adjustment shall be applied automatically to the local bidder's bid as a reduction in their overall bid, and any bidder requesting the application of the local bidder adjustment shall acknowledge and agree to the potential of the reduction in their overall bid at the time of bid submission.
  - c. Should a bidder requesting the local business adjustment as part of their bid submittal be declared the lowest qualified bidder on the basis of a local business adjustment and thereafter decline to be awarded the project, that bidder shall be prohibited from requesting the application of a local business adjustment when bidding on contracts let by the County for a period of one year.
- (3) A local bidder is an individual or business entity that:
  - a. Has a place of business located in Montgomery County, Illinois, for at least one year prior to the deadline for submitting bids, as registered with the Secretary of State, and
  - b. Can demonstrate for one year prior to the deadline for submitting bids that the person or entity has paid a minimum of \$5,000 in sales tax in Montgomery County, Illinois, and/or
  - c. Can demonstrate that at least 50% of their employees reside within Montgomery County, Illinois.
- (4) It shall be the responsibility of the bidder to request that the local business adjustment be applied to the bid and to provide sufficient documentation for the County to make a determination as to their local bidder status. Failure of a local bidder to include such a request in its submittal or failure of the local bidder to provide sufficient documentation for the County to verify eligibility for the adjustment at the time of the submittal will cause the local bidder to forfeit the application of the adjustment to the bid amount, even if the local bidder would have otherwise been eligible.



Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

FEIN: \_\_\_\_\_ Number of Years in Business: \_\_\_\_\_

Number of Employees: \_\_\_\_\_ Percent of Employees Living In County: \_\_\_\_\_

Estimated Sales Tax Paid over the Previous 12 Months: \_\_\_\_\_

Business Owner(s): \_\_\_\_\_

Daytime Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

*By signing this application, I certify to the best of my knowledge and belief that the application is true, complete and accurate, and that supporting documentation has been submitted as required. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812; 30 ILCS 708/120).*

*I consent that my bid may be lowered by up to 5% or a maximum of \$20,000 if doing so will cause my bid to match the bid of a non-local bidder who would otherwise be the lowest qualified bidder.*

Signature: \_\_\_\_\_

**Background:**

The dual responsibilities of overseeing Montgomery County's Emergency Management and Environmental Protection initiatives have significantly expanded in both scope and complexity. Regulatory compliance, emergency preparedness, community engagement, and operational coordination have all seen an increase in volume and intensity due to evolving threats, public expectations, and state/federal requirements.

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**Justification:****1. Operational Capacity & Efficiency:**

As Director I must manage real-time emergency responses, long-term strategic planning, and cross-agency coordination. An assistant would alleviate administrative burdens, allowing me to focus on mission-critical leadership functions.

**2. Regulatory and Compliance Requirements:**

I have recently been made aware of the obligation of the Delegation that we bound by a contract (between the State and the County) that we are to be inspecting the landfill 50 times a year and other open dump sites 30 times a year. These inspections generate 5-7 documents per inspections, some of these documents are multiple pages and are required to be both mailed to the land owner and occupant as well as the State in hard copy and electronically. New regulations are coming soon and will add to the demands of the both offices. Maintaining compliance with IEMA, FEMA, EPA, and state-level reporting and grant documentation requires rigorous attention to detail and timeliness. An assistant can provide essential support to avoid lapses, ensure funding eligibility, and fulfill audit standards.

**3. Stakeholder Engagement & Public Interface:**

The Assistant would serve as a point of contact and liaison between my office, other agencies, local governments, and the public—ensuring consistent communication, scheduling, and meeting preparation.

**4. Training, LEPC Support, and Outreach:**

The LEPC (Local Emergency Planning Committee) and public outreach efforts require sustained organization and planning. An assistant would coordinate training schedules, maintain LEPC records, and support community preparedness programs.

**5. Continuity and Resiliency:**

In the event of activation or prolonged emergencies, continuity of leadership and daily operations is vital. An assistant ensures essential functions continue uninterrupted, even in the Director's absence.

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**Conclusion:**

The addition of an Assistant is not a luxury but a necessity to ensure efficient, compliant, and resilient operations across Montgomery County's emergency and environmental programs. I respectfully request consideration and approval to establish this position.

Respectfully,

  
Dan Hough



### **Position Summary:**

The Assistant to the Director supports the day-to-day functions of the Montgomery County Emergency Management Agency (EMA) and Environmental Protection (EPA) Division. The position provides high-level administrative, logistical, and operational support to ensure efficient agency performance, public engagement, and regulatory compliance. **(20-30 hrs per week)**

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### **Essential Duties and Responsibilities:**

- Serve as liaison between the Director and county departments, agencies, vendors, and the public.
- Coordinate schedules, prepare meeting agendas, and support Director in briefings and presentations.
- Manage documents for grant applications, compliance reporting, and inter-agency correspondence.
- Assist with planning and logistics for trainings, exercises, LEPC meetings, and public outreach.
- Maintain databases for hazardous materials, Tier II reporting, and emergency resource inventories.
- Monitor deadlines for regulatory submissions and ensure timely and accurate reporting.
- Support during emergency activations, including logistics, documentation, and communications.
- Draft press releases, memos, and public-facing communications on behalf of the Director.
- Handle confidential or sensitive information with discretion.

# Montgomery County Board Buildings & Grounds Committee Meeting Agenda

Historic Courthouse Annex  
201 South Main Street, Hillsboro, IL 62049

8:30 a.m. Tuesday, May 6, 2025

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**Roll Call: Members Present:** Mark Hughes, Connie Beck, Russell Beason, Keith Hancock, Evan Young,  
Doug Donaldson/Dr. Patty Whitworth **Members Absent:**

**Others Present:**

1. Pledge of Allegiance:
2. Public Comments:
3. Maintenance and Cleaning Issues and Report Update/Approval:
4. Generator Pad Bids Update/Approval:
5. New Courthouse Chiller Update/Approval:
6. DC Waste Recycling Baler Move Update/Approval:
7. New Hire for Cleaning Position Update/Approval:
8. Other Business:

Motion to pay the bills by                      and second by                      . All in favor, motion carried.  
Motion to Adjourn by                      and second by                      . All in favor, motion carried.  
Meeting adjourned at                      am. The summaries of minutes were respectfully submitted by acting secretary Mike Plunkett, as  
Deputized by Montgomery County Clerk/Recorder Sandy Leitheiser.



(23 Texts)

(69 call's)

Down on 3-3-25, Entrapment, Called Otis Hot-line.

{ Tues. - May 6th - called Hot-line, Saige, Hannah, + Josh  
Mon. - May 5th - called, Josh (4-call's)  
Fri. - May 2nd - called, Josh  
Wed. ~~Thurs.~~ - ~~May 1st~~ April 30th. called Josh  
Fri. - April 25th. called Saige  
Thurs. - April 24th. called Saige + Josh  
Wed. - April 23rd. called Josh  
Monday - April 21st, called Saige  
Fri. - April 18th called Saige, Hannah, + Josh  
Wed. - April 16th called Saige, Josh, + Saige Again  
Tues. - April 15th called Josh + Saige + Again (3)  
Fri. - April 11th called Josh + Elliot Eison twice  
+ called Saige, + called Hannah  
Thurs. - April 10th, called Elliot Eison  
Tues. - April 8th, called Josh twice  
Monday - April 7th, called Josh  
Fri. - April 4th, called Elliot Eison, called Josh <sup>3 time</sup> ~~twice~~  
mechanic Jimmy once  
Thurs. - April 3rd, called Josh 3-Times  
Wed. - April 2nd, called Josh  
Tues. - April 1st, called Josh, Otis Hot-line, called Hannah  
called Saige.  
Thurs. - March 27th, called Saige ~~4~~ times  
Wed. - March 26th, called Jimmy mechanic  
Monday - March 10th, called Hannah ~~twice~~ + Jimmy 1st  
Fri. - March 7th, called Saige twice, called Hannah  
Thurs. - March 6th, called Josh  
Wed. - March 5th, called Hannah, called Jimmy 5-Times  
Tues. - March 4th, called Jimmy 3-times  
Texted Saige (8) - Different Day's  
Texted Josh (14) - Different Day's  
Texted Hannah (1) Day's

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**DC Waste-baler/conveyor lease**

1 message

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**Bryan Deming** <bd.dcwaste@gmail.com>

Wed, Apr 30, 2025 at 1:14 PM

To: Mike Plunkett <mikep@montgomerycountyil.gov>

Cc: Cole Deming <cole.dcwaste@gmail.com>, Dalton Deming <OM.DCWASTE@gmail.com>

Mike, in accordance with my conversations with Mark Hughes and yourself, DC Waste & Recycling, Inc. would agree to continue to lease the baler and conveyor for the remainder of the lease period thru 3/31/26 in accordance with the existing lease agreement dated 3/12/24. Upon the completion of the lease term, we would agree to purchase the equipment for \$1. DC Waste intends on relocating the equipment to a tbd enclosed site to facilitate the end of our current recycling building lease. We appreciate the County Board working with our Company to navigate these changes. We are working hard daily to continue to provide needed recycling services within the County and the immediate Regional area. Sincerely, Bryan

**Bryan Deming**

**DC Waste & Recycling - VP/Owner**

Office: (217) 532-3706

Email: bd.dcwaste@gmail.com

Website: dcwaste-il.com



Thank you for supporting our locally owned family business.

[Click here to write us a review!](#)



# Equipment Lease Agreement

This Equipment Lease Agreement (the "Agreement") is made and entered on March 12, 2024, **amended on May 13, 2025**, by and between Montgomery County ("Lessor") and DC Waste & Recycling, Inc ("Lessee") (collectively referred to as the "Parties").

The Parties agree as follows:

**1. EQUIPMENT:** Lessor hereby leases to Lessee the following equipment:  
Recycling Baler

(the "Equipment").

**2. LEASE TERM:** The lease will start on April 1, 2024 (begin date) and will end on March 31, 2026 (end date). **At the end date, the Lessee agrees to purchase the Recycling Baler as-is for \$1.** ~~Upon 30-day notice, Lessee will have the option to extend the terms of the Lease Agreement through March 31, 2027. If executed, Lessee will have second option to extend the terms of the Lease Agreement through March 31, 2028.~~

**3. LEASE PAYMENTS:** Lessee agrees to pay to Lessor as rent for the Equipment the amount of \$700 ("Rent") each month in advance at: Historic Courthouse, #1 Courthouse Square, Hillsboro, IL 62049 (address for rent payment) or at any other address designated by Lessor. If the Lease Term does not start on the first day of the month or end on the last day of a month, the rent will be prorated accordingly.

**4. LATE CHARGES:** If any amount under this Agreement is more than 15 days late, Lessee agrees to pay a late fee of \$25 per day.

**5. SECURITY DEPOSIT:** Prior to taking possession of the Equipment, Lessee shall deposit with Lessor, in trust, a security deposit of \$0 as security for the performance by Lessee of the terms under this Agreement and for any damages caused by Lessee or Lessee's agents to the Equipment during the Lease Term. Lessor may use part or all of the security deposit to repair any damage to Equipment caused by Lessee or Lessee's agents. However, Lessor is not just limited to the security deposit amount and Lessee remains liable for any balance. Lessee shall not apply or deduct any portion of any security deposit from the last or any month's rent. Lessee shall not use or apply any such security deposit at any time in lieu of payment of rent. If Lessee breaches any terms or conditions of this Agreement, Lessee shall forfeit any deposit, as permitted by law.

**6. DELIVERY:** Lessee shall be responsible for all expenses and costs: i) at the beginning of the Lease Term, of shipping the Equipment to Lessee's premises and ii) at the end of the Lease Term, of shipping the Equipment back to Lessor's premises.

**7. DEFAULTS:** If Lessee fails to perform or fulfill any obligation under this Agreement, Lessee shall be in default of this Agreement. Subject to any statute, ordinance or law to the contrary, Lessee shall have seven (7) days from the date of notice of default by Lessor to cure the default. In the event Lessee does not cure a default, Lessor may at Lessor's option (a) cure such default and the cost of such action may be added to Lessee's financial obligations under this Agreement; or (b) declare Lessee in default of the Agreement. If Lessee shall become insolvent, cease to do business as a going concern or if a petition has been filed by or against Lessee under the Bankruptcy Act or similar federal or state statute, Lessor may immediately declare Lessee in default of this Agreement. In the event of default, Lessor may, as permitted by law, re-take possession of the Equipment. Lessor may, at its option, hold Lessee liable for any difference between the Rent that would have been payable under this Agreement during the balance of the unexpired term and any rent paid by any successive lessee if the Equipment is re-let minus the cost and expenses of such reletting. In the event Lessor is unable to re-let the Equipment during any remaining term of this Agreement, after default by Lessee, Lessor may at its option hold Lessee liable for the balance of the unpaid rent under this Agreement if this Agreement had continued in force.

**8. POSSESSION AND SURRENDER OF EQUIPMENT:** Lessee shall be entitled to possession of the Equipment on the first day of the Lease Term. At the expiration of the Lease Term, Lessee shall surrender the Equipment to Lessor by delivering the Equipment to Lessor or Lessor's agent in good condition and working order, ordinary wear and tear excepted, as it was at the commencement of the Agreement. **Lessor's location shall be limited to Hillsboro, IL.**

**9. USE OF EQUIPMENT:** Lessee shall only use the Equipment in a careful and proper manner and will comply with all laws, rules, ordinances, statutes and orders regarding the use, maintenance of storage of the Equipment.

**10. CONDITION OF EQUIPMENT AND REPAIR:** Lessee or Lessee's agent has inspected the Equipment and acknowledges that the Equipment is in good and acceptable condition.

**11. MAINTENANCE, DAMAGE AND LOSS:** Lessee will, at Lessee's sole expense, keep and maintain the Equipment clean and in good working order and repair during the Lease Term. In the event the Equipment is lost or damaged beyond repair, Lessee shall pay to Lessor the replacement cost of the Equipment; in addition, the obligations of this Agreement shall continue in full force and effect through the Lease Term.

**12. INSURANCE:** Lessee shall be responsible to maintain insurance on the Equipment with losses payable to Lessor against fire, theft, collision, and other such risks as are appropriate and specified by Lessor. Upon request by Lessor, Lessee shall provide proof of such insurance.



**13. ENCUMBRANCES, TAXES AND OTHER LAWS:** Lessee shall keep the Equipment free and clear of any liens or other encumbrances, and shall not permit any act where Lessor's title or rights may be negatively affected. Lessee shall be responsible for complying with and conforming to all laws and regulations relating to the possession, use or maintenance of the Equipment. Furthermore, Lessee shall promptly pay all taxes, fees, licenses and governmental charges, together with any penalties or interest thereon, relating to the possession, use or maintenance of the Equipment.

**14. LESSORS REPRESENTATIONS:** Lessor represents and warrants that he/she has the right to lease the Equipment as provided in this Agreement and that Lessee shall be entitled to quietly hold and possess the Equipment, and Lessor will not interfere with that right as long as Lessee pays the Rent in a timely manner and performs all other obligations under this Agreement.

**15. OWNERSHIP:** The Equipment is and shall remain the exclusive property of Lessor.

**16. SEVERABILITY:** If any part or parts of this Agreement shall be held unenforceable for any reason, the remainder of this Agreement shall continue in full force and effect. If any provision of this Agreement is deemed invalid or unenforceable by any court of competent jurisdiction, and if limiting such provision would make the provision valid, then such provision shall be deemed to be construed as so limited.

**17. ASSIGNMENT:** Neither this Agreement nor Lessee's rights hereunder are assignable except with Lessor's prior, written consent.

**18. BINDING EFFECT:** The covenants and conditions contained in the Agreement shall apply to and bind the Parties and the heirs, legal representatives, successors and permitted assigns of the Parties.

**19. GOVERNING LAW:** This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois.

**20. NOTICE:** Any notice required or otherwise given pursuant to this Agreement shall be in writing and mailed certified return receipt requested, postage prepaid, or delivered by overnight delivery service to:

Lessor:

Montgomery County Board

#1 Courthouse Square

Hillsboro, IL 62049

Lessee:

DC Waste & Recycling, Inc.

PO Box 20

Hillsboro, IL 62049

Either party may change such addresses from time to time by providing notice as set forth above.

**21. ENTIRE AGREEMENT:** This Agreement constitutes the entire agreement between the Parties and supersedes any prior understanding or representation of any kind preceding the date of this Agreement. There are no other promises, conditions, understandings or other agreements, whether oral or written, relating to the subject matter of this Agreement. This Agreement may be modified in writing and must be signed by both Lessor and Lessee.

**22. CUMULATIVE RIGHTS:** Lessor's and Lessee's rights under this Agreement are cumulative and shall not be construed as exclusive of each other unless otherwise required by law.

**23. WAIVER:** The failure of either party to enforce any provisions of this Agreement shall not be deemed a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement. The acceptance of rent by Lessor does not waive Lessor's right to enforce any provisions of this Agreement.

**24. INDEMNIFICATION:** Except for damages, claims or losses due to Lessor's acts or negligence, Lessee, to the extent permitted by law, will indemnify and hold Lessor and Lessor's property, free and harmless from any liability for losses, claims, injury to or death of any person, including Lessee, or for damage to property arising from Lessee using and possessing the Equipment or from the acts or omissions of any person or persons, including Lessee, using or possessing the Equipment with Lessee's express or implied consent.

**25. ADDITIONAL TERMS & CONDITIONS**

DC Waste & Recycling Inc. shall continue to provide (1) 65 gallon tote for commingled recycling at no cost to the county. This shall be located adjacent to the two yard trash container at the Historic Courthouse.

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IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day and year first above written.

**LESSOR:**

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**Doug Donaldson**

(Name)

Chairman, Montgomery County Board

(Position, if applicable)

**LESSEE:**

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**Bryan Deming**

(Name)

VP, DC Waste & Recycling, Inc

(Position, if applicable)

# Montgomery County Board

## Roads & Bridges Committee Meeting Agenda

Conference Room, County Highway Dept.  
11159 IL Rte 185, Hillsboro, IL 62049

**Date:** Wednesday, May 7<sup>th</sup>, 2025

**Time:** 8:30 AM – County Highway Department

**Members present:** Ethan Murzynski, Bill Bergen, Patty Whitworth, Chad Ruppert, Keith Hancock, Rob Corso, Doug Donaldson

**Members Absent:**

**Other Present:** County Engineer Cody Greenwood

The committee met today to discuss the following:

### Roads & Bridges Committee:

1. Public Comments:
2. UKA Virden Wind Road Use Agreement Update/Approval:
3. Resolution 2025-3 appropriating funds for 50/50 culvert replacement on Grove Branch Trail, Walshville Township Update/Approval:
4. Resolution 2025-4 appropriating funds for 50/50 culvert replacement on Dutchmans Avenue, Walshville Township Update/Approval:
5. Resolution 2025-5 appropriating funds for 100% county culvert replacement on Ohlman Road Update/Approval:
6. Resolution 2025-6 appropriating funds for the payment of the County Engineer's Salary for 2025 Update/Approval:
7. Other Items:

Motion by \_\_\_\_\_, second by \_\_\_\_\_ to Pay Bills. All in favor, motion carried.

Motion by \_\_\_\_\_, second by \_\_\_\_\_ to adjourn the meeting. All in favor, motion carried.

Meeting adjourned at \_\_\_\_\_ a.m. Minutes respectfully submitted by acting secretary Christine Daniels as Deputized by the Montgomery County Clerk and Recorder, Sandy Leitheiser.



MONTGOMERY COUNTY HIGHWAY RESOLUTION  
RESOLUTION #2025-03

**RESOLUTION TO APPROPRIATE FUNDS FROM THE  
COUNTY AID TO BRIDGE FUND 235**

WHEREAS, 605 ILCS 5/5-602 of the Illinois Compiled Statutes provides that any County having less than 1,000,000 inhabitants may levy an additional annual tax for the purpose of administering 605 ILCS 5/5-501, 502, 503 and 504; and

WHEREAS, all moneys derived from said tax shall be placed in a separate fund commonly known as the "County Aid to Bridge Fund"; and

WHEREAS, the Road District stated below has petitioned the County Board of Montgomery County for aid in constructing or repairing a bridge, culvert or drainage structure under 605 ILCS 5/5-501 as specified in the petition on file with the Montgomery County Highway Department; and

WHEREAS, the Road District has agreed to pay one-half of the total construction cost as shown in the table below.

NOW THEREFORE, BE IT RESOLVED that the prayer of the Road District be and the same is hereby granted for aid in the construction or repair of the bridge, culvert or drainage structure described below (see attached location map):

DESIGNATION	AGENCY	ESTIMATE OF COST	
		Percent	Dollars
MCHD Proj. #1273 Grove Branch Tr.	Walshville Road District	50 %	\$3,000.00
	Montgomery County	50 %	\$3,000.00
TOTAL =		100 %	\$ 6,000.00

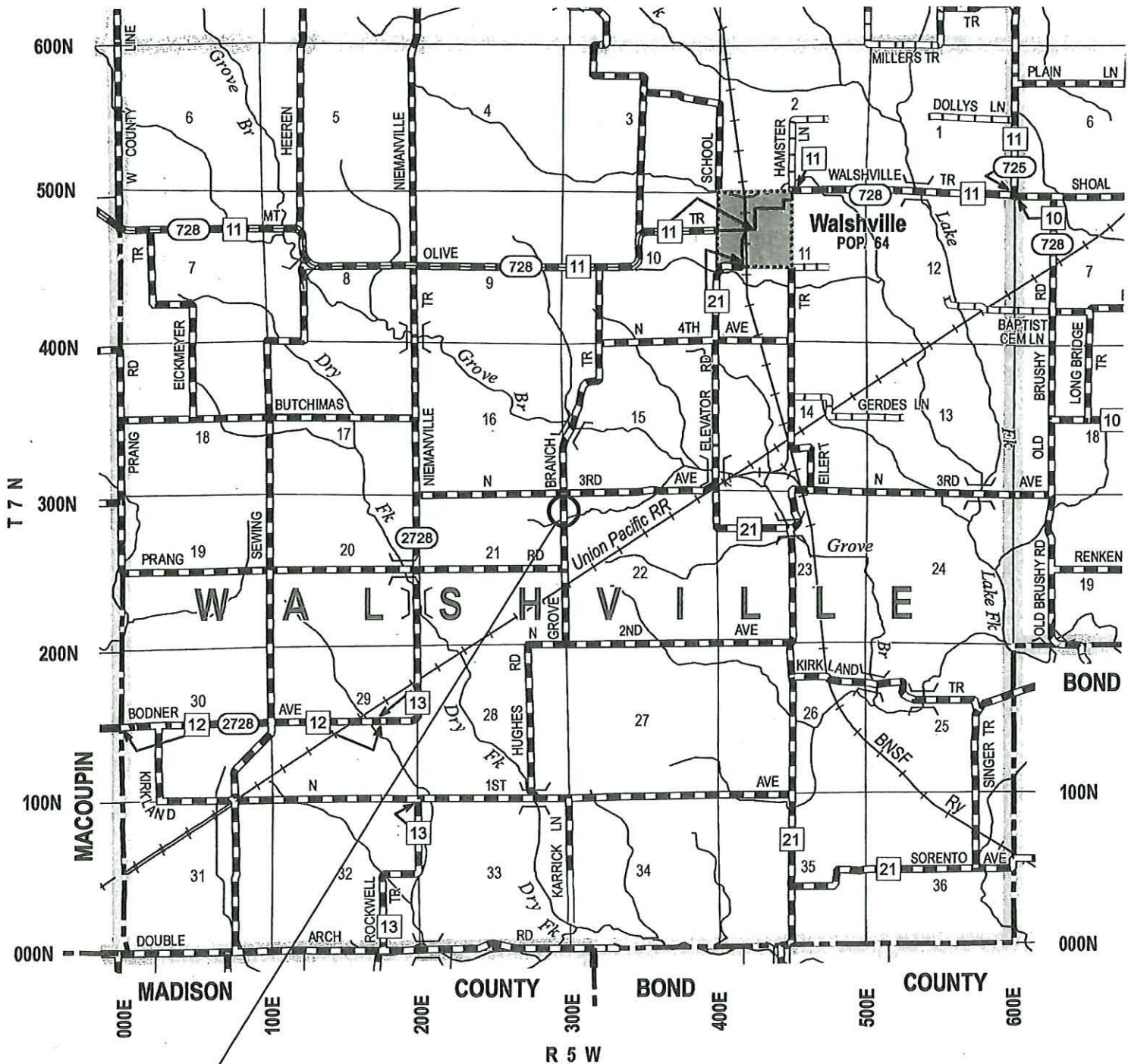
BE IT FURTHER RESOLVED, the funds necessary to furnish the County's share of cost shall be obtained from the County Aid to Bridge Fund.

Approved and adopted by the Montgomery County Board this 13th day of May, 2025.

SANDY LEITHEISER, COUNTY CLERK

(SEAL)

MCHD Proj. #1273  
50/50 Culvert Replacement  
Walshville Township



Proposed 24"ERS x 45' Polycoded Pipe Culvert



MONTGOMERY COUNTY HIGHWAY RESOLUTION  
RESOLUTION #2025-04

**RESOLUTION TO APPROPRIATE FUNDS FROM THE  
COUNTY AID TO BRIDGE FUND 235**

WHEREAS, 605 ILCS 5/5-602 of the Illinois Compiled Statutes provides that any County having less than 1,000,000 inhabitants may levy an additional annual tax for the purpose of administering 605 ILCS 5/5-501, 502, 503 and 504; and

WHEREAS, all moneys derived from said tax shall be placed in a separate fund commonly known as the "County Aid to Bridge Fund"; and

WHEREAS, the Road District stated below has petitioned the County Board of Montgomery County for aid in constructing or repairing a bridge, culvert or drainage structure under 605 ILCS 5/5-501 as specified in the petition on file with the Montgomery County Highway Department; and

WHEREAS, the Road District has agreed to pay one-half of the total construction cost as shown in the table below.

NOW THEREFORE, BE IT RESOLVED that the prayer of the Road District be and the same is hereby granted for aid in the construction or repair of the bridge, culvert or drainage structure described below (see attached location map):

DESIGNATION	AGENCY	ESTIMATE OF COST	
		Percent	Dollars
MCHD Proj. #1274 Dutchmans Ave.	Walshville Road District	50 %	\$3,000.00
	Montgomery County	50 %	\$3,000.00
TOTAL =		100 %	\$ 6,000.00

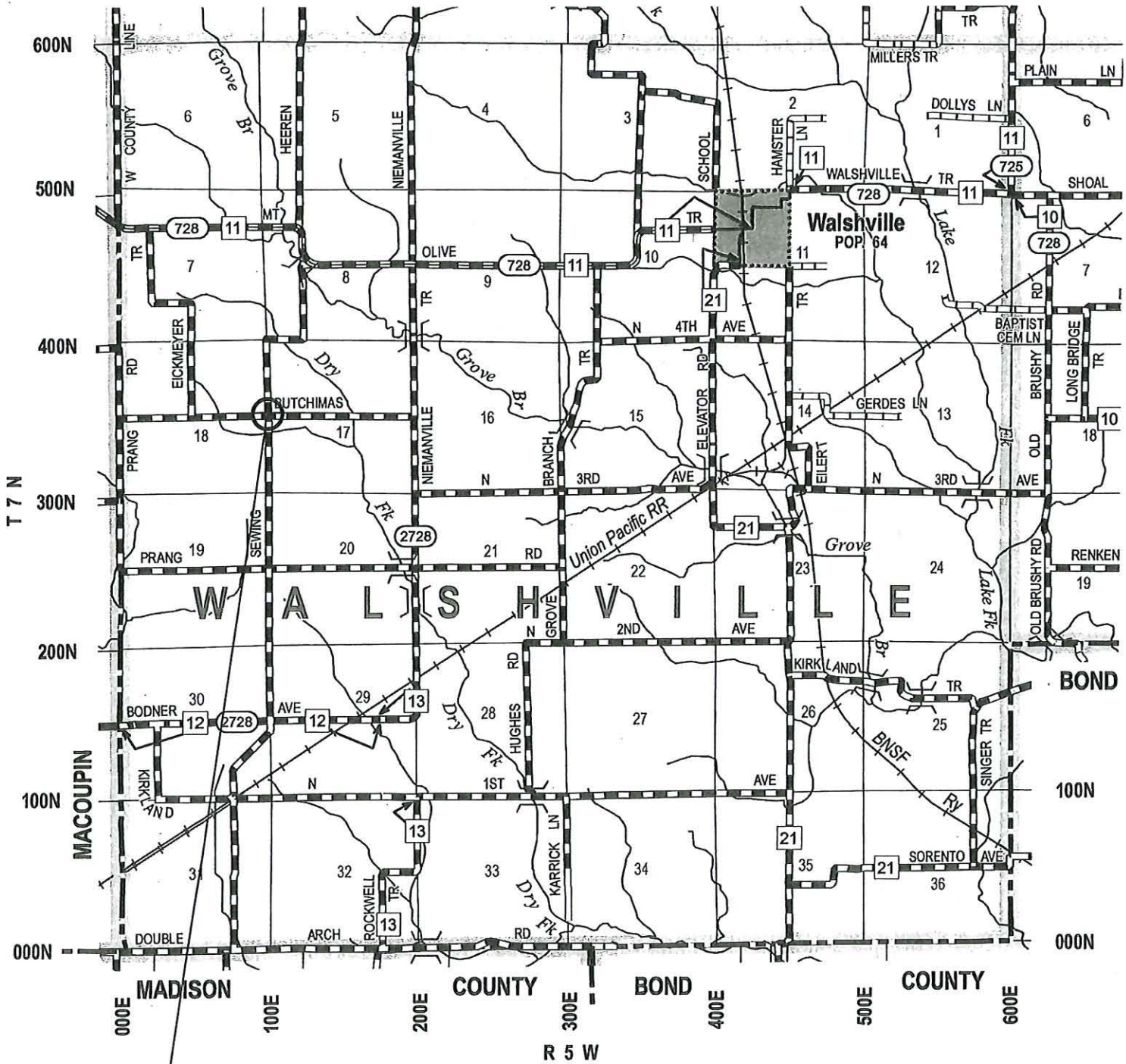
BE IT FURTHER RESOLVED, the funds necessary to furnish the County's share of cost shall be obtained from the County Aid to Bridge Fund.

Approved and adopted by the Montgomery County Board this 13th day of May, 2025.

SANDY LEITHEISER, COUNTY CLERK

(SEAL)

MCHD Proj. #1274  
50/50 Culvert Replacement  
Walshville Township



Proposed 36"Ø x 30' Polycoated Pipe Culvert



MONTGOMERY COUNTY HIGHWAY RESOLUTION  
RESOLUTION #2025-05

**RESOLUTION TO APPROPRIATE FUNDS FROM THE  
COUNTY AID TO BRIDGE FUND 235**

WHEREAS, 605 ILCS 5/5-602 of the Illinois Compiled Statutes provides that any County having less than 1,000,000 inhabitants may levy an additional annual tax for the purpose of administering 605 ILCS 5/5-501, 502, 503 and 504; and

WHEREAS, all moneys derived from said tax shall be placed in a separate fund commonly known as the "County Aid to Bridge Fund"; and

WHEREAS, the County has fulfilled all obligations imposed upon it by Section 5-501; and

WHEREAS, 605 ILCS 5/5-502 provides that the County may construct or repair a bridge, culvert or drainage structure, on, across or along any highway, at the entire expense to the County.

NOW THEREFORE, BE IT RESOLVED that the Montgomery County Board deems it expedient to construct or repair of the bridge, culvert or drainage structure described below (see attached location map):

DESIGNATION	AGENCY	ESTIMATE OF COST	
		Percent	Dollars
MCHD Proj. #1275 Ohlman Rd.	Montgomery County	100 %	\$38,000.00
		%	

TOTAL =            100 %        \$38,000.00

BE IT FURTHER RESOLVED, the funds necessary to furnish 100% of the cost shall be obtained from the County Aid to Bridge Fund.

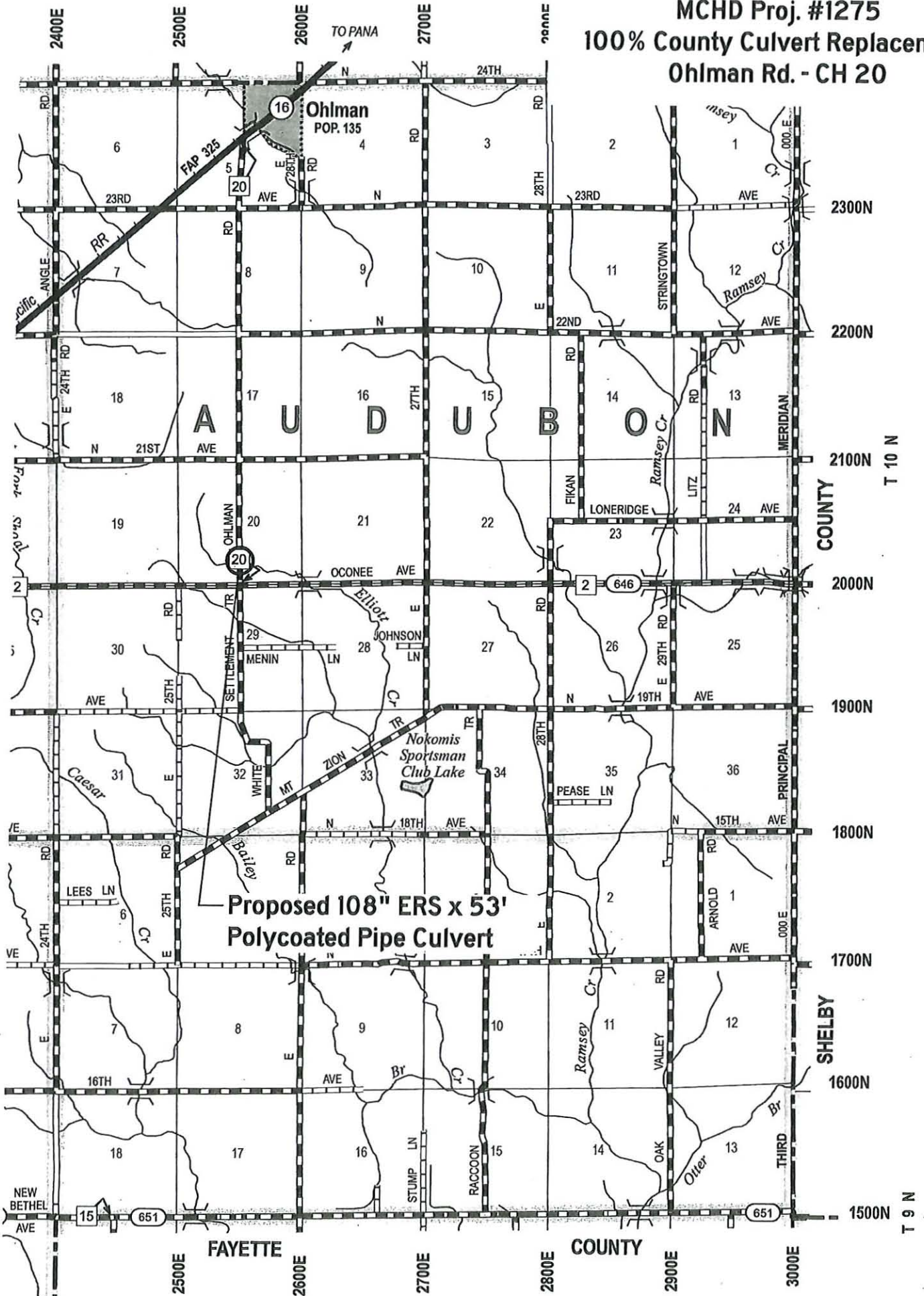
Approved and adopted by the Montgomery County Board this 13th day of May, 2025.

\_\_\_\_\_  
SANDY LEITHEISER, COUNTY CLERK

(SEAL)

R 1 W

**MCHD Proj. #1275**  
**100% County Culvert Replacement**  
**Ohlman Rd. - CH 20**





**Montgomery County Board**  
**Finance & Budget Committee Meeting Agenda**  
**Historic Courthouse Annex**  
**201 South Main Street, Hillsboro, IL 62049**

**8:30 a.m. Thursday, May 8, 2025**

**Roll Call: Members Present:** Andy Ritchie, Connie Beck, Rob Corso, Chris Daniels, Dr. Patty Whitworth,  
Evan Young, Doug Donaldson **Members Absent:**

**Others Present:**

1. **Pledge of Allegiance:**
2. **Public Comment:**
3. **Animal Control Funding Request Update/Approval:**
4. **Audit Report Update/Approval:**
5. **ARPA Update/Approval:**
6. **SOA Report Update/Approval:**
7. **Capital Improvement & Coal Fund Reports Update/Approval:**
8. **Resolution to Transfer Probation Fee Interest to the General Fund Update/Approval:**
9. **County Solar Project Update/Approval:**
10. **Electric Bids Update/Approval:**
11. **Non-Union & Part-Time Salary FY2026 Salary Increases Update/Approval:**
12. **IPRF Work Comp Refund Update/Approval:**
13. **IMRF Invoice Update/Approval:**
14. **Bellwether Letter of Agreement for FY2026 Budget Update/Approval:**
15. **Pre-Paid Vendor List Update/Approval:**
16. **Travel Ordinance Update/Approval:**
17. **Other Business:**

Motion to pay the bills and payroll by                      and second by                      . All in favor, motion carried.

Motion to Adjourn by                      and second by                      . All in favor, motion carried.

Meeting adjourned at      am. The summaries of minutes were respectfully submitted by acting secretary Mike Plunkett, as deputized by Montgomery County Clerk/Recorder Sandy Leitheiser.

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## Animal control

1 message

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Chad Ruppert <chad.ruppert@montgomerycountyl.gov>

Wed, Apr 30, 2025 at 4:38 PM

To: Andy Ritchie <andy.ritchie@montgomerycountyl.gov>, Mike Plunkett <mikep@montgomerycountyl.gov>, Nikki Lohman <nikkil@montgomerycountyl.gov>

Hi Andy,

Animal control is in desperate need of some new equipment.

The pressure washer system has needed several repairs and we hope the latest parts coming in tomorrow will fix the issue. \$1,500 in bills. The lawn mower is dead. We took it down to the highway department to inspect and it has only 20% engine compression and the deck/tires are shot - non operational. A cheap replacement would be around \$2,000. Currently the remains out of the incinerator are being put through a food processor to finish. Obviously that piece of equipment was not made to finish pulverizing bones and takes a lot of time. A small cremains processor is \$3,000. Of the 8 fans in the kennel, 4 of the 6 are original and no longer work. With summer coming on we need the ventilation/ 4 x \$150. We also need a gun safe for the tranquilizer gun at \$250. Phil is doing some repairs on the incinerator to buy some more life out of it. The other work that we would like done is part of the DECO #2 grant that is stalled at the moment. These are immediate needs that I have listed.

I am asking for \$7,500 from the interest on the AARPA funds to purchase the above mentioned items. As these are immediate needs I would like to see this addressed at next week's finance committee meeting. Next week we will also have a new warden starting. I would really like to get the new person off on the right foot.

Please let me know if you have any questions.

Thanks,

Chad

This e-mail was sent by Montgomery County.

If you feel this e-mail looks suspicious:

- Do not reply to it
- Do not click on any links
- Do not open any attachments
- Forward the e-mail to phishing@montgomerycountyl.gov remove the ()



Treasury Project ID	Recipient Name	Project Name	Project Description	Total Cumulative Obligations	Total Cumulative Expenditures	
TPN-054541	Montgomery County,	Administrative Support	County Engaged a consulting firm to provide administrative support for the American Recovery Plan SLFRF program	\$ 20,000.00	\$ 20,000.00	
TPN-054553	Montgomery County,	Election Equipment	New Election Equipment	\$ 235,175.00	\$ 235,175.00	
TPN-128136	Montgomery County,	Vehicle-Coroner	Vehicle for the Coroner	\$ 45,000.00	\$ 45,000.00	
TPN-128153	Montgomery County,	Phone System Upgrade	Phone upgrade by IT	\$ 16,313.44	\$ 16,313.44	
TPN-128182	Montgomery County,	Network Monitoring	Network Monitoring by IT	\$ 5,500.00	\$ 2,280.00	
TPN-128186	Montgomery County,	Upgrade Software Licenses	Software Licenses upgrade	\$ 6,696.98	\$ 6,696.98	
TPN-128187	Montgomery County,	Multifactor Authentication	Multifactor Authentication	\$ 15,000.00	\$ -	
TPN-128190	Montgomery County,	Vehicle-EMA	EMA vehicle and equipment	\$ 42,346.00	\$ 42,346.00	
TPN-128193	Montgomery County,	Vehicle-Sheriff	Sheriff vehicle and equipment	\$ 101,124.86	\$ 101,124.86	
TPN-128197	Montgomery County,	Bonus	Covid Bonuses to full and part time employees and benefits	\$ 502,385.01	\$ 502,385.01	
TPN-128199	Montgomery County,	Digitizing project	Collector Books digitized. Project finished	\$ 437,272.39	\$ 437,272.39	
TPN-128202	Montgomery County,	Generators	EMA generators for emergency use.	\$ 77,968.90	\$ 77,968.90	
TPN-128205	Montgomery County,	Communications	EMA Radio/Communications systems equipment	\$ 18,333.15	\$ 18,333.15	
TPN-128207	Montgomery County,	Fiber	Fiber ran to the communication tower.	\$ 40,000.00	\$ 40,000.00	
TPN-128210	Montgomery County,	Vehicles-Sheriff Deputies	3 sheriff vehicles	\$ 127,000.00	\$ 127,000.00	
TPN-128211	Montgomery County,	Equipment for New Sheriff vehicles	Equipment for the 3 new sheriff vehicles	\$ 8,000.00	\$ 8,000.00	
TPN-203504	Montgomery County,	911 Communication Project	Upgrade the existing Multicast Radio System for 911 Communication	\$ 83,620.00	\$ 83,620.00	
TPN-203508	Montgomery County,	Fillmore PD Squad Car	Grant to the Village of Fillmore for 60% of the cost of a police squad car	\$ 27,600.00	\$ 27,600.00	
TPN-203515	Montgomery County,	Nokomis Warning Siren	Grant to the City of Nokomis for 60% of cost of a warning siren	\$ 21,000.00	\$ 21,000.00	
TPN-203518	Montgomery County,	Nokomis Ambulance Pagers	Grant to the Nokomis-Witt Area Ambulance Service to purchase pagers	\$ 10,000.00	\$ 10,000.00	
TPN-203522	Montgomery County,	Fillmore Fire Pagers	Grant to the Fillmore Fire Protection District to purchase pagers	\$ 10,500.00	\$ 10,500.00	
TPN-203530	Montgomery County,	Raymond FPD Pagers	Grant to the Raymond Fire Protection District to Purchase Pagers	\$ 8,000.00	\$ 8,000.00	
TPN-203533	Montgomery County,	Taylor Springs FD Pagers	Grant to the Taylor Springs Fire Department to purchase pagers	\$ 4,999.50	\$ 4,999.50	
TPN-203535	Montgomery County,	Witt FD pagers	Grant to the City of Witt Fire Department to purchase pagers.	\$ 2,500.00	\$ 2,500.00	
TPN-203538	Montgomery County,	Raymond Ambulance Pagers	Grant to the Raymond-Harvel Ambulance Service to purchase pagers.	\$ 8,000.00	\$ 8,000.00	
TPN-203552	Montgomery County,	Footage	Sheriff Data Storage for Body Cam Footage	\$ 40,000.00	\$ 40,000.00	
TPN-203556	Montgomery County,	Coffeen FPD Pagers	Grant to the Coffeen Fire Protection District to purchase pagers.	\$ 3,000.00	\$ 3,000.00	
TPN-203558	Montgomery County,	Nokomis FPD Pagers	Grant to the Nokomis Fire Protection District to purchase pagers.	\$ 2,500.00	\$ 2,500.00	
TPN-203561	Montgomery County,	Shoal Creek FPD Pagers	Grant to the Shoal Creek Fire Protection District to purchase pagers.	\$ -	\$ -	
TPN-203563	Montgomery County,	Hillsboro Ambulance Pagers	Grant to the Hillsboro Area Ambulance to purchase pagers.	\$ 5,000.00	\$ 5,000.00	
TPN-203574	Montgomery County,	Courthouse Renovations	Court Complex Renovations.	\$ 1,128,903.00	\$ 845,210.18	
TPN-203580	Montgomery County,	Raymond FPD Skid Unit	Grant to the Raymond Community Fire Protection District for 60% of the price of a skid unit.	\$ 13,377.00	\$ 13,377.00	
TPN-203582	Montgomery County,	Litchfield Siren	Grant to the City of Litchfield to purchase a siren.	\$ 20,400.00	\$ 20,400.00	
TPN-203586	Montgomery County,	Farmersville-Waggoner FPD SCBA	Grant to the Farmersville-Waggoner Fire Protection District for 60% of the price of SCBA equipment.	\$ 19,891.20	\$ 19,891.20	
TPN-204186	Montgomery County,	Equipment	Transfer for General Fund Services.	\$ 231,665.00	\$ 231,665.00	
TPN-204191	Montgomery County,	Animal Control Services	Animal Control Public Safety Services.	\$ 156,874.30	\$ 156,874.30	
TPN-210155	Montgomery County,	Bellewether Budget	County Budget Support from Bellewether	\$ 6,000.00	\$ 6,000.00	
TPN-210159	Montgomery County,	County Clerk Digitizing	Digitization of files for the County Clerk office	\$ 218,705.00	\$ 194,265.50	
Reported as of April 30, 2024				\$ 3,720,650.73	\$ 3,394,298.41	
<b>Edits and New Projects for 2025 Report</b>						
TPN-128182	Montgomery County,	Network Monitoring	Network Monitoring by IT	\$ 5,500.00	\$ 5,500.00	Current OBL
TPN-128187	Montgomery County,	Multifactor Authentication	Multifactor Authentication	\$ 20,597.19	\$ 20,597.19	Current EXP
TPN-128193	Montgomery County,	Vehicle-Sheriff	Sheriff vehicle and equipment	\$ 114,445.00	\$ 114,445.00	Remaining
TPN-203574	Montgomery County,	Courthouse Renovations	Court Complex Renovations.	\$ 1,128,903.00	\$ 1,128,903.00	
TPN-204186	Montgomery County,	General Fund Transfer for services	Transfer for General Fund Services.	\$ 242,175.44	\$ 242,175.44	
TPN-210159	Montgomery County,	County Clerk Digitizing	Digitization of files for the County Clerk office	\$ 218,705.00	\$ 218,705.00	
39	Montgomery County,	Fiber Project - Ord. 2023-15	Fiber project for IT Department	\$ 60,000.00	\$ 60,000.00	

40	Montgomery County, Farmersville Ambulance	Ambulance for Farmersville-Waggoner	\$ 127,194.60	\$ 127,194.60	\$ 127,194.60	\$ 127,194.60	\$ -	
41	Montgomery County, Raymond Ambulance Pagers/Radio	Radio Installation for Raymond Harvel Amulance	\$ 17,945.02	\$ 17,945.02	\$ 17,945.02	\$ 17,945.02	\$ -	
42	Montgomery County, Raymond Ambulance	Ambulance for Raymond Harvel	\$ 198,800.00	\$ 198,800.00	\$ 198,800.00	\$ 198,800.00	\$ -	
43	Montgomery County, States Attorney Cellbrite	Cellbrite software for State's Attorney Office	\$ 22,600.00	\$ 22,600.00	\$ 22,600.00	\$ 22,600.00	\$ -	
44	Montgomery County, Village of Waggoner BBAll	Baseball and Soccer Field Renovation for the Village of Waggoner	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ -	
45	Montgomery County, Cress Hill Camera	Cress Hill Tower Camers for IT	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	
46	Montgomery County, Wilt Repeaters	Repeaters for the Wilt Fire Department	\$ 8,680.00	\$ 8,680.00	\$ 8,680.00	\$ 8,680.00	\$ -	
47	Montgomery County, Litchfield SUV	Police Vehicle for Litchfield Police Department	\$ 21,600.00	\$ 21,600.00	\$ 21,600.00	\$ 21,600.00	\$ -	
48	Montgomery County, Data Storage IT	Data Storage Monitoring for IT Department	\$ 23,928.00	\$ 23,928.00	\$ 23,928.00	\$ 23,928.00	\$ -	
49	Montgomery County, EMA Roof	Roof Replacoment for EMA Equipment Storage	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	
50	Montgomery County, Health Dept Telephones	Phone upgrades for the Public Health Department	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	\$ -	
51	Montgomery County, Building & Grounds Improvements	Building & Grounds Improvements	\$ 317,002.88	\$ 170,330.26	\$ 317,002.88	\$ 170,330.26	\$ (146,672.62)	
52	Montgomery County, Litchfield Patrol Boat	Patrol Boat for Litchfield Police Department	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ -	
53	Montgomery County, ETSB Flex Server	Motorola Flex Server project for ETSB	\$ 45,000.00	\$ 26,502.88	\$ 45,000.00	\$ 26,502.88	\$ (18,497.12)	
54	Montgomery County, AEDs for County Buildings	AEDs for County Buildings and CPR training	\$ 27,495.00	\$ 27,495.00	\$ 27,495.00	\$ 27,495.00	\$ -	
55	Montgomery County, Heavy Equipment Shed	Highway Department Heavy Equipment Shed / Garage	\$ 670,000.00	\$ -	\$ 670,000.00	\$ -	\$ (670,000.00)	
56	Montgomery County, Health Department Entrance	Double door replacement at the Health Department entrance	\$ 16,500.00	\$ -	\$ 16,500.00	\$ -	\$ (16,500.00)	
57	Montgomery County, Health Department Generator	Health Department Generator	\$ 14,558.98	\$ 14,558.98	\$ 14,558.98	\$ 14,558.98	\$ -	
58	Montgomery County, Health Dept Panic Buttons	Health Dept Panic Buttons	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	
59	Montgomery County, ETSB Data Room UPS	ETSB Data Room UPS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	
61	Montgomery County, Raymond Lift Station	Water Maps for the Village of Raymond	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ -	
63	Montgomery County, Health Department Culvert	Health Department Culvert	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -	
64	Montgomery County, IT	Software Licenses upgrade	\$ 803.02	\$ 803.02	\$ 803.02	\$ 803.02	\$ -	

\$ 170,330.26

Adjusted because of email 4/22 @ 3:28

	Obligations	Expenditures	Current OBL	Current EXP	
Cumulative Totals	\$ 5,519,086.00	\$ 4,667,416.26	\$ 1,798,435.27	\$ 1,273,117.85	\$ (851,669.74)
ARPA Received	\$ 5,519,086.00	\$ 5,519,086.00			
Remaining	\$ -	\$ 851,669.74			



**Office of The  
Supervisor of Assessments  
Montgomery County  
1 Courthouse Square, Room 201  
Hillsboro, IL. 62049**

**Kendra Niehaus, CIAO**  
**Phone: 217-532-9595**

**Chief County Assessment Officer**  
**Email: [assessor@montgomerycountyil.gov](mailto:assessor@montgomerycountyil.gov)**

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May 7, 2025

**Board of Review:**

2025 BOR Session will open first Monday of June (June 2<sup>nd</sup>)

**State Multiplier:**

Montgomery County received a 1.0000% multiplier from IDOR April 22<sup>nd</sup>, our assessments for the county as a whole are at 33.09%. The Final PTAX 210 and 215 have been provided.

**2025 Work:**

We have rolled to 2025, we have been working diligently to get all 2025 work completed that has been on hold while we worked on closing out 2024 such as mapwork and deeds including mapwork. We will begin field work once we get caught up.

**Pre C of E's:**

2024 Pre C of Es have been completed and list given to Treasurer's Office to pull prior to mailing, all 2024 corrections needing to be made will now be C of Es.

**ArcPro:**

Current GIS software will no longer be supported by Bruce Harris and during the transition to ArcPro there will be a 6-8 week period when no mapwork can be done once the current data is sent to Bruce Harris.

The cost is significantly higher than the original estimate Curt received last year that I budgeted for. After meeting with 2 members from Bruce Harris and Curt on Monday we learned why the cost increased and came to a possible solution to pay the \$15,000 I budgeted for in 2025 and then request from the board to budget the remaining \$7,848.54 amount for 2026.

Our mapping data has not received regular maintenance from Bruce Harris since the GIS department was created. Over time property lines do shift, if a change is made and it is off by a small amount that creates a domino like effect for neighboring parcels and so on. Bruce Harris will need to clean this all up when transitioning us to ArcPro.

I also spoke with them about costs for doing maintenance every few years so we do not have such a high cost in the future when the next software transition occurs and they will get me those numbers if the board would like.

**Intergovernmental Agreement with North Litchfield to CAMA Access:**

I have not yet received the draft from our State's Attorney for this. We are eager to get this set up with North Litchfield Township as it will be beneficial for both parties.



**Final PTAX-210**  
**Montgomery County 2024**



**Date:** 22-Apr-2025

**Letter ID:** L1833246120

1. a. Urban weighted three year average adjusted for assessment changes:	33.09%
b. 2024 B/R Adjustment? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
2. Equalization factor needed to reach 33.33%: <u>1.0073</u> 1.0000 (within 1%)	
3. 2024 county total assessed value less Farm B and Coal assessments:	\$545,767,697
4. Aggregate assessment for Farm B:	\$174,383,187
5. Aggregate assessment for Coal:	\$5,337,722
6. Aggregate assessment for non-farm (Line 2 x Line 3):	\$545,767,697
7. Total county equalized assessed value (Lines 4 + 5 + 6):	\$725,488,606
8. Percent Change 2023 - 2024 (Line 7 / 2023 Total Equalized Assessed Value):	8.06%
9. Non-Farm less Farm A change: 2023 - 2024:	7.70%
(Use values displayed when applicable.)	

# Final PTAX-215

Montgomery County 2024



Date: 22-Apr-2025

Letter ID: L0759504296

Non-Farm by Township	2021	2022	2023	3-year Average
Hillsboro	34.28%	33.06%	32.15%	33.16%
North Litchfield	36.16%	30.68%	31.14%	32.66%
South Litchfield	33.73%	32.05%	32.93%	32.90%
Audubon MT	36.41%	33.43%	30.77%	33.54%
Bois D Arc MT	35.90%	---	---	---
All Others	33.74%	38.06%	28.99%	---
Non-Farm Weighted	34.91%	33.61%	30.74%	33.09%

Report Group	Included Townships
Audubon MT	Audubon, Nokomis
Bois D Arc MT	Bois D Arc, Harvel, Pitman, Zanesville
Butler Grove MT	Butler Grove, Irving, Rountree
East Fork MT	East Fork, Grisham, Walshville
Fillmore Consolidated MT	Fillmore Consolidated, Witt
All Others 2021	Butler Grove, East Fork, Fillmore Consolidated, Grisham, Irving, Raymond, Rountree, Walshville, Witt
All Others 2022	Bois D Arc, Butler Grove, East Fork, Fillmore Consolidated, Grisham, Harvel, Irving, Pitman, Raymond, Rountree, Walshville, Witt, Zanesville
All Others 2023	Bois D Arc, Butler Grove, East Fork, Fillmore Consolidated, Grisham, Harvel, Irving, Pitman, Raymond, Rountree, Walshville, Witt, Zanesville



Contract to Provide an ArcGIS Pro  
Parcel Fabric Conversion

Presented to:  
Montgomery County, Illinois



**Bruce**Harris  
& Associates

Submitted by:  
Bruce Harris & Associates Inc.  
19 N. River Street  
Batavia, Illinois 60510  
630.761.0951  
info@bruceharris.com

Date: April 29, 2025

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# Statement of Work

## Project Purpose

Montgomery County has the goal of modernizing Montgomery County's Land Records GIS using Esri's ArcGIS Parcel Fabric. The Parcel Fabric has many inherent advantages over traditional data models. It is anticipated that Montgomery County will realize a substantial benefit from implementing this project. Some of these benefits include:

- Parcel Fabric data model is specifically for managing parcels thus streamlining maintenance processes
- Many Parcel Fabric users report substantial increases in efficiency/productivity
- Improved data integrity and accuracy
- Better parcel history tracking

## Minimum Hardware and Software Requirements

ArcGIS Pro has significantly greater system requirements than ArcGIS Desktop. By ensuring that the recommended or even the optimal system requirements are met, the end users will have a much better user and editing experience.

BHA recommends reviewing the latest Esri documentation. These are currently available at:

<https://pro.arcgis.com/en/pro-app/latest/get-started/arcgis-pro-system-requirements.htm>

Esri is releasing new versions of the software continually, so BHA recommends reviewing the latest version of the documentation.

### ArcGIS Pro System Requirements

Item	Specs
OS	Windows 10/11 Home, Pro, or Enterprise (64 bit)
CPU	Minimum: 4 cores Recommend: 8 cores Optimal: 10 cores or more
Platform	x64
Memory/ RAM	Recommended: 32 GB Optimal: 64 GB or more
Display	24-bit color depth

# Statement of Work

properties	
Screen resolution	1024x768 or higher at normal size BHA recommends a high resolution monitor
Visualization cache	The temporary visualization cache for ArcGIS Pro can consume up to 32 GB of space, if available, in the user-selected location. By default, the visualization cache is written to the user profile
Storage	Minimum: 32 GB of free space Recommended: 32 GB or more of free space on a solid-state drive (SSD)
DirectX	DirectX 11, feature level 11.0, Shader Model 5.0
OpenGL	Minimum: OpenGL 4.3 with the ARB_clip_control and EXT_texture_compression_s3tc extensions  Recommended: OpenGL 4.5 with the ARB_clip_control, ARB_shader_draw_parameters, EXT_swap_control, EXT_texture_compression_s3tc, and EXT_texture_filter_anisotropic extensions
Dedicated (not shared) graphics memory	4 GB or more
.NET Framework	Microsoft .NET Framework 4.8 or later

Source: <https://pro.arcgis.com/en/pro-app/latest/get-started/arcgis-pro-system-requirements.htm>

## Project Management

Communication is critical to assure the project is completed to the contracted specifications. In order to assure project performance, BHA will assign a Project Manager. The Project Manager will assist with the following:

- Schedule a series of meetings/discovery sessions
- Provide regular reporting updates to track and analyze progress
- Based on the scale and scope of the project, the Project Manager may draft comprehensive planning documentation
- Assign a project schedule
- Report change requests and impacts to the project schedule

### Meetings

BHA staff will initiate the project through a series of virtual meetings to keep Montgomery County up to date and assure the project meets Montgomery County's expectations. As part of



# Statement of Work

the project initiation, a project kick-off meeting will be held. After completion of the kick-off meeting, BHA will organize additional discovery meetings, as needed. BHA may also schedule technical meetings with Montgomery County, to review project updates and to address questions and options. Upon completion of the project, BHA will participate in a project closeout meeting to review the project as a whole.

## Reporting

The Project Manager will provide monthly progress reports that outline the status and overall completion of each task. The progress report will also identify any risks or issues that will impact the project performance and document any change requests by Montgomery County that could delay the project schedule. Once the final deliverable has been accepted BHA will send Montgomery County a sign off form to document the project completion.

## Scheduling

The Project Manager will develop an initial project schedule once the contract is signed. A detailed project schedule will be drafted once all project details have been finalized. This generally occurs after the project kickoff meeting and/or final discovery meeting. Schedule delays due to Montgomery County change requests will be documented in the monthly progress report.

## Technical Meetings

As part of the project initiation, a project kickoff meeting will be held. BHA may schedule additional technical meetings with Montgomery to address any follow-up questions. During the project kickoff meeting the following topics will be covered:

- Project team introductions
- Discussion of BHA project roles
- Discussion of Montgomery County project roles
- Project technical overview of the scope
- Review project milestones and project plan
- Project and status reporting
- Discussion of project risks
- Review project assumptions
- Discussion of the Change Management Process
- Current workflow versus future workflow
- Schema
- Attribute rules
- Users and user roles
- Server or machine access
- Treatment of condominiums, right of way, and other parcel types

# Statement of Work

- Review metrics for User Testing Acceptance (UAT)

## Scope of Work and Deliverables

### Task 1.1 Data Collection

BHA staff will work with Montgomery County staff to collect and review all source materials required for this project. This will include:

- Input spatial data
  - A copy of Montgomery County's primary working database which is currently used to maintain parcels
  - Shapefiles (if applicable)
  - AutoCAD Data (if applicable)

The following features are typically converted to the Parcel Fabric:

- Tax Parcels & Ownership Parcels (~25,730 features in each, though BHA recommends choosing only one going forward)
- ROWs (12594 features)
- Lots (~20,500 features, as an option)
- Subdivisions (489 features)
- Sections (702 features)
- Townships (22 features)
- Hydrography (13 features - determine whether fabric or reference)
- Annotation & Symbols (via Pro Upgrade)

Aside from the Parcel Fabric, BHA will work with the client to preserve any ancillary data maintained in Montgomery County's working database that typically does not fit into a parcel fabric. Examples of ancillary data include:

- PLSS Data
- Subdivision Data
- Carbon Storage
- ROW\_Vacation
- CoalRights
- Unincorporated Municipal

### Task 1.2 Data Cleanup and GIS Data Model Configuration

BHA will create a geodatabase model for this project. BHA staff will work with Montgomery County staff to design the model to meet the needs of Montgomery County. BHA will complete the following:

- Geodatabase design to meet Montgomery County requirements
- Data model design



# Statement of Work

## **Task 1.3 Topology and Polygon Alignment Errors**

BHA validate topology errors and note discrepancies between overlaps and gaps between polygon datasets.

## **Task 1.4 Polygon Feature-Construction Boundary Cleanup**

BHA will manually clean up the line data that will be converted to polygon features and extend landscape character type lines for the non parcel types.

- Pre-process hierarchy based boundaries to landscape character type boundaries
- Process polygon reconstruction lines
- Build lots
- QA/QC new lines

## **Task 1.5 Polygon Reconstruction**

Data in the processing workspace is formulated into a staging environment to eventually be loaded into the target database.

- Rebuild lines and centroids
- Distribute data types to fabric types and check for missing features (tax parcels, lots, ROW, subdivisions, sections and townships)
- Build the permanent polygons and lines

## **Task 1.6 Data Finalization**

Final steps are applied to quality control the deliverable database.

- Reference data that is required to be in the database that is not part of the Parcel Fabric database is imported to the deliverable
- Migrate annotation
  - Text & Symbolology Features
  - Match Lines and Single Hydro Lines
  - Restore annotation feature linking
  - Administrative Dataset
  - Corporate
  - Pages, Detail Pages & Detail Page Number Annotation
- ArcGIS Pro Project (.aprx) is configured for end user readiness

## **Task 1.7 Internal Review and Quality Control**

Final steps are applied to quality control the deliverable database.

- Visual checks are applied over the data
- Simulated editing checks are applied to ensure the ArcGIS Pro parcel tools work properly
- Deliverable is packaged up and sent out for user acceptance

# Statement of Work

## **Task 1.8 Install ArcGIS Pro On A Local Machine**

BHA will install and configure the ArcGIS Pro software to guarantee the configuration supports the Parcel Fabric conversion. During this task, BHA will also set up a working ArcGIS Pro project to prepare for geoprocessing and data loading.

## **Task 1.9 Install ArcGIS Pro Farmland and Map Ascend Tools**

BHA will install the updated Farmland and Map Ascend Tools on Montgomery County's machine.

## **Task 1.10 User Acceptance Testing (UAT)**

Montgomery County will conduct a UAT cycle for system review once the data has been delivered. Montgomery County will have 10 business days, beginning upon the delivery date, to complete their review and provide feedback. The feedback will be captured in a mutually agreed upon format. Fixes will be completed in bulk. Montgomery County will be notified when updates are available. After the first revision, the task will enter a final 5 day review period. The cycle will repeat until all fixes are made.

### **BHA Responsibilities:**

- Conduct project kick-off and project discovery meetings
- Review the source data with Montgomery County
- Internally provide all hardware and software required to complete the conversion
- Review deliverables with Montgomery County staff to ensure project goals were met

### **Montgomery County Responsibilities:**

- Provide source data required free of charge
- Participate in project discovery meetings and provide feedback
- Provide BHA with the license key for ArcGIS Pro for installation
- Provide BHA access to one machine where ArcGIS Pro will be installed
- Review deliverables with BHA staff to ensure project goals are met
- Conduct UAT

### **Assumptions:**

- Meetings with Montgomery County will occur via virtual meeting, as needed
- Montgomery County has acquired licensing for ArcGIS Pro

### **Deliverables:**

- Completed geodatabase model in file geodatabase referenced to the NAD 1983 State Plane Feet Coordinate System (or other mutually agreed upon coordinate system)
- ArcGIS Pro installed on one of Montgomery County's machines
- ArcGIS Pro Farmland and Map Ascend Tools installed on Montgomery County's machine



# Statement of Work

## Training and Technical Support

We believe that the most effective way to train Montgomery County participants on the use and maintenance of the Parcel Fabric is to conduct training sessions for typical workflow-based operations.

The best approach for training is to conduct sessions, either at the Montgomery County office or by virtual meeting, for the data maintenance and oversight staff. It is in the best interest of the participants of the training session that the training group is limited to four to six individuals. BHA will work with Montgomery County to ensure that adequate hardware, software and tools for the training sessions are in place and tested within two weeks of the planned training date(s).

Example maintenance tasks include:

- Merging parcels
- Adjusting parcel boundary lines
- Splitting parcels
- Updating parcel corner locations
- Creating new parcel subdivisions
- Maintaining control points
- Maintaining related layers in the Parcel Fabric (including future and historical surveys)
- Maintaining non-Parcel Fabric related feature classes

Training and technical support requests will be scheduled through the Account Manager or Project Manager. The training and support hours will be available for use by Montgomery County for up to 90 days from project acceptance.

8 hours of initial ArcGIS Pro parcel fabric training are included in this contract. Additional training hours will be charged at an hourly rate, per the Contract to Provide GIS Consulting Services.

### **BHA Responsibilities:**

- Conduct training workshops
- Provide ongoing training and technical support throughout the project

### **Montgomery County Responsibilities:**

- Provide all hardware and software for the training environment

### **Deliverables:**

- **8 hours** of training

# Statement of Work

## Project Length and Cost

An ArcGIS Pro parcel fabric conversion project will generally take **2 months** from the time the project has been scheduled. The schedule is dependent on the following:

- Availability, quality, and format of the data
- Revisions to the schema after the geodatabase model has been completed

BHA's cost to provide the work and services identified in this contract is **\$22,848.54**. Prices provided in this contract will be valid for one-hundred and twenty (120) days from the date of this contract, unless otherwise extended.



# Terms of Contract

## Terms of Contract

1. It is agreed between Bruce Harris & Associates, hereinafter called "Contractor," and Montgomery County hereinafter called "the Client," that all work and services as described in the Scope of Work in this contract will be completed within 2 months of receiving the Client's data.
2. It is agreed that the Contractor will be paid by Client \$22,848.54 as compensation for the work and services outlined within this contract.
3. It is agreed the Client will pay the Contractor \$15,000 as a start up fee upon signing. The Client will pay the Contractor the \$7,848.54 balance by January 1, 2026. Client agrees to pay all reasonable invoices within 30 days of receipt.
4. During the term of the contract, the Contractor will submit monthly reports detailing the work that has been completed.
5. It is agreed that if the Contractor fails to fulfill the contract requirements, Client reserves the right to cancel this contract with cause, at any time during the period of the contract. In the event Client cancels this contract with cause, it is agreed the Contractor will have 30 days to gather and return any data that is the property of Client and will be paid the fair value for the services rendered prior to notice of cancellation from Client. Fair value will be based on the hours documented on employee time sheets. The hourly rate will be calculated at the rate of \$196.27 per hour and will not exceed \$22,848.54.
6. Neither party may assign this contract without the prior written consent of the other
7. This contract shall be interpreted, and the rights and liabilities of the parties hereto determined, in accordance with the laws of the State of Illinois.

# Terms of Contract

This contract shall be in force from the date of execution and may be revised periodically subject to renegotiation concerning the services provided and the amount of the services, should the services differ from those outlined in the contract. Any and all revisions to the contract must be in writing and signed by both parties.

This Contract, as heretofore described, made and entered on this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

BRUCE HARRIS & ASSOCIATES, INC  
Contractor

By:   
Bruce C. Harris  
President

MONTGOMERY COUNTY  
Hillsboro, Illinois

By: \_\_\_\_\_  
Kendra Niehaus, Chief County Assessment  
Officer





# **Bruce**Harris

**& Associates**

**“Modernizing Your Mapping Solutions”**

**Bruce Harris & Associates, Inc.**

19 N. River St., Batavia, IL 60510

(630) 761-0951

[info@bruceharris.com](mailto:info@bruceharris.com)

TREASURER'S SUMMARY REPORT  
2% ROYALTY PAYMENTS TO MONTGOMERY COUNTY  
FY25

Bank Balance - 12/01/24

\$4,270,853

Receipts:

Royalty Payment - 12/25/24	145,220.78	(Royalty, Refund)
Royalty Payment - 01/25	162,645.73	(Royalty)
Royalty Payment - 02/25	160,901.92	(Royalty)
Royalty Payment - 03/25		
Royalty Payment - 04/25		
Royalty Payment - 05/25		
Royalty Payment - 06/25		
Royalty Payment - 07/25		
Royalty Payment - 08/25		
Royalty Payment - 09/25		
Royalty Payment - 10/25		
Royalty Payment - 11/25/25		
Total Royalty Payments	468,768.43	

Interest Earned

\$164,012

Total Receipts

\$632,781

Expenses:

12/10/24 Central II Laborers	-12,552.96
01/22/25 Victory Lane	-63,418.00
03/11/25 MPSG	-10,274.00
03/11/25 Otis	-15,198.10
03/11/25 Ergotech	-1,197.88
03/11/25 Powers DMS	-7,348.78
03/11/25 Saltus Tech	-916.43

Total Expenses

-110,906.15

Total Expenses and Loans

(\$110,906)

Certificate of Deposit (LFNB, 365 @ 4.25%) 03/26/26	\$200,000
Certificate of Deposit (LFNB, 365 @ 4.25%) 03/26/26	\$200,000
Certificate of Deposit (LFNB, 365 @ 4.25%) 03/26/26	\$200,000
Certificate of Deposit (LFNB, 365 @ 4.25%) 03/26/26	\$200,000
Certificate of Deposit (LFNB, 365 @ 4.25%) 03/26/26	\$200,000
Certificate of Deposit (LNB, 276 @ 4.25%) 10/02/25	\$600,000
Certificate of Deposit (LBT, 365 @ 4.25%) 10/2/25	\$500,000
Certificate of Deposit (WBT, 364 @ 4.25%) 09/21/25	\$500,000
Term (PFM @ 4.99%) 02/28/26	\$350,000
CD (PFM @ 5.45%) 06/10/25	\$350,000
CD (PFM @ 5.77%) 12/4/25	\$375,000
CD (PFM @ 4.35%) 2/23/26	\$468,000
CD (PFM @ 4.40%) 8/26/26	\$229,000
CD (PFM @ 4.60%) 8/26/26	\$228,000
Liquidity PFM (4.34%)	\$191,036
Cash in Bank	\$5,502,838
Total Funds Available -	\$10,293,874

SUMMARY

Reserve	\$5,444,692
Operating & Maintenance	\$3,320,539
Capital Improvement	\$1,528,643
Total Funds Available	\$10,293,874



**COAL MINE ROYALTY  
DISPOSITION OF FUNDS**

**Accounts**

Month	Royalty Payment	Reserve					Operating / Maintenance				Capital Improvement				Reconciled Bank Balance
		Deposit Revenue	Transfer-out	Refund	Loan	Balance	Deposit Revenue	Expense	Transfer Out/in Gen Fd	Balance	Deposit Revenue	Interest	Expense	Balance	
12/01/24						\$5,360,246.69				\$3,083,957.23				\$1,327,794.47	\$9,771,998.39
Dec-24	145,099.44	22,671.06	-	-	-	\$5,382,917.75	100,000.00	-	-	\$3,183,957.23	22,549.72	24,929.37	(12,552.06)	\$1,362,720.60	\$9,929,595.58
Jan-25	162,645.73	31,322.87	-	-	-	\$5,414,240.62	100,000.00	(63,418.00)	-	\$3,220,539.23	31,322.86	15,016.30	-	\$1,409,059.76	\$10,043,839.61
Feb-25	160,901.92	30,450.96	-	-	-	\$5,444,691.58	100,000.00	-	-	\$3,320,539.23	30,450.96	13,566.32	-	\$1,453,077.04	\$10,218,307.85
Mar-25	-	-	-	-	-	\$5,444,691.58	-	-	-	\$3,320,539.23	-	110,501.49	(34,935.19)	\$1,528,643.34	\$10,293,874.15
Apr-25	-	-	-	-	-	\$5,444,691.58	-	-	-	\$3,320,539.23	-	-	-	\$1,528,643.34	\$10,293,874.15
May-25	-	-	-	-	-	\$5,444,691.58	-	-	-	\$3,320,539.23	-	-	-	\$1,528,643.34	\$10,293,874.15
Jun-25	-	-	-	-	-	\$5,444,691.58	-	-	-	\$3,320,539.23	-	-	-	\$1,528,643.34	\$10,293,874.15
Jul-25	-	-	-	-	-	\$5,444,691.58	-	-	-	\$3,320,539.23	-	-	-	\$1,528,643.34	\$10,293,874.15
Aug-25	-	-	-	-	-	\$5,444,691.58	-	-	-	\$3,320,539.23	-	-	-	\$1,528,643.34	\$10,293,874.15
Sep-25	-	-	-	-	-	\$5,444,691.58	-	-	-	\$3,320,539.23	-	-	-	\$1,528,643.34	\$10,293,874.15
Oct-25	-	-	-	-	-	\$5,444,691.58	-	-	-	\$3,320,539.23	-	-	-	\$1,528,643.34	\$10,293,874.15
Nov-25	-	-	-	-	-	\$5,444,691.58	-	-	-	\$3,320,539.23	-	-	-	\$1,528,643.34	\$10,293,874.15
<b>Total</b>	<b>\$468,647.09</b>	<b>\$84,444.89</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,444,691.58</b>	<b>\$300,000.00</b>	<b>(\$63,418.00)</b>	<b>\$0.00</b>	<b>\$3,320,539.23</b>	<b>\$84,323.54</b>	<b>\$164,013.48</b>	<b>(\$47,488.15)</b>	<b>\$1,528,643.34</b>	<b>\$10,293,874.15</b>

It is the intent of the County Board to retain a \$3,500,000 balance on-hand in the Reserve Account. At no time is this balance to be less.  
The Operating and Maintenance Account and the Capital Improvement Account will receive funding only at a time when the Reserve Account has at least \$3,500,000 balance on-hand.  
After attaining the \$3,500,000 balance, payments received shall be deposited as follows:  
(a) \$100,000 (minimum) deposited to the Operating and Maintenance Account with the remainder divided equally to the Reserve Account and Capital Improvement Account.  
(b) If the payment received is less than \$100,000 then the entire amount will be deposited to the Operating and Maintenance Account.

\$10,293,874.15	Total
(\$4,791,036.05)	Invest
\$5,502,838.10	Cash
\$5,502,838.10	Per Books
\$0.00	Difference
\$10,293,874.15	
\$10,293,874.15	
\$0.00	

## Montgomery County Electricity Rates - Quotes for May 2025

Company	Contact Name	Email	Phone	12 month	24 month	36 month	% Increase
Aspen Energy Corporation	Shelly Shafer Cates	scates@aspenenergy.com	618-884-5300 x220	0.09885	0.10025	0.09997	42.90%
Consumer Energy Solutions	Alexis Sousa	cessupport2@cesstaff.com	866-253-9600				
Homefield Energy	Craig Sherman	craig.sherman@vistracorp.com	636-515-9196	0.09015	0.09016	0.09275	30.30%
Homefield Energy (alt)	Craig Sherman	craig.sherman@vistracorp.com	636-515-9196	0.09008	0.08981	0.09235	29.80%
Eligo Energy	Ryan Hawthorne	development@eligoenergy.com	888-425-4694 x3006				
Integenergy	Justin Kazmierczak	jkazmierczak@integenergy.com	888-737-0590 x123				
Nordic Energy Services	Heather Slowinski	NordicEnergy@nordicenergy-us.com	618-421-4434 x1022				
Option One	Chad Hamid	c.hamid@optiononeenergy.com	312-448-9849				
Traditionenergy	Michael English	Michael.English@Traditionenergy.com	312-281-7483				
True Energy	Eric Evans	eric.evans@truenergy.net	888-966-7941				
Your Choice Energy	John Balsis	johnbalsis@yourchoiceenergy.net	888-734-8666	0.08792	0.08930	0.09065	27.10%
Your Choice Energy (capacity)	John Balsis	johnbalsis@yourchoiceenergy.net	888-734-8666	0.08757	0.08835	0.08965	26.60%
1 year	<b>June 2012 to June 2013 = Direct Energy</b>				0.05261		
1 year	<b>June 2013 to June 2014 = Ameren</b>				0.04260		
1 year	<b>June 2014 to June 2015 = Homefield Energy</b>				0.05007		
2 year	<b>June 2015 to June 2017 = Direct Energy</b>				0.05295		
1 year	<b>June 2017 to June 2018 = Homefield Energy, Ameren</b>				0.04373		
1 year	<b>June 2018 to June 2019 = Direct Energy, Bob Hermsmeyer</b>				0.04245		
2 year	<b>June 2019 to June 2021 = Direct Energy, Bob Hermsmeyer</b>				0.04370		
3 year	<b>June 2021 to June 2024 = Homefield Energy, Amey</b>				0.04529		
1 year	<b>June 2024 to June 2025 = Direct Energy, Option One</b>				0.06918		



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**Electric RFP**

2 messages

Shelly Cates <scates@aspenenergy.com>

Wed, May 7, 2025 at 1:20 PM

To: "cbadmins@montgomerycountyiil.gov" <cbadmins@montgomerycountyiil.gov>

Mike,

We appreciate the opportunity to bid for your electric supply for Montgomery County.

Here are the lowest rates we can offer.

-

**Electric:**

12 mo - \$0.09885/kWh

24 mo - \$0.10025/kWh

36 mo - \$0.09997/kWh

These all-in fixed rates include capacity.

Thank you,

Shelly



Shelly Shafer Cates | Sr Energy Consultant

Aspen Energy Corporation

4789 Rings Road, Suite 100

Dublin, Ohio 43017

☎ (614) 884-5300 ext. 220

📠 (614) 336-8362

[www.aspenenergy.com](http://www.aspenenergy.com)

Mike,

Good afternoon. There have been some internal reassignments for customers throughout our organization based upon territory throughout the state. Your account has been reassigned from Amey to me, Craig Sherman. Quick note about me- I have over 19 years' experience in both power generation and electricity supply all throughout Illinois and other Midwestern states. I look forward to working with you soon and will do my best to provide the exemplary level of service you have come to expect while working with Amey over the years.

I just submitted the proposal that is due by 4pm today for electricity supply. I'm just reaching out so that you have my contact information in case there are any questions about our proposal.

Thanks for your consideration!



**Craig Sherman**  
(636) 515-9196  
[craig.sherman@vistracorp.com](mailto:craig.sherman@vistracorp.com)

**HOMEFIELD  
ENERGY**

Over nineteen years' experience in the Power Industry; extensive knowledge of both the generation and retail supply segments. Put my vast expertise to work for your business.



**Craig Sherman**

Business Development Representative

Homefield Energy | **Powered by Vistra**

636.515.9196 | [craig.sherman@vistracorp.com](mailto:craig.sherman@vistracorp.com)

**HOMEFIELD**  
ENERGY | POWERED BY VISTRA



Book time to meet with me





County Board Administrators <cbadmins@montgomerycountyl.gov>

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## Homefield Energy- Proposal for Montgomery County Electricity Supply

2 messages

Sherman, Craig <Craig.Sherman@vistracorp.com>

Wed, May 7, 2025 at 3:11 PM

To: "cbadmins@montgomerycountyl.gov" <cbadmins@montgomerycountyl.gov>

To Whom It May Concern:

Homefield Energy is pleased to submit this proposal for per kilowatt electric rates per the RFP received on March 14, 2025. Attached to this email is:

- Standard Proposal for a 12, 24, and 36 month contract.
- An Alternate Proposal for an 11, 23, and 35 month contract. (Utilizing May as a contract end date resulting in lower per month rates).
- A proposal explaining our Greenbacks Rebate Program- redeemable with our 23, 24, 35 and 36 month terms.

Thank you for the opportunity to submit this proposal. If I can answer any questions or be of any further assistance please feel free to contact me by phone or email. My contact information is listed below.

**Craig Sherman**

Business Development Representative

Homefield Energy | **Powered by Vistra**

636.515.9196 | [craig.sherman@vistracorp.com](mailto:craig.sherman@vistracorp.com)

**HOMEFIELD**  
ENERGY | POWERED BY VISTRA



[Book time to meet with me](#)

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3 attachments



HFE Formal RFP Greenbacks Info Sheet- Montgomery County- May 2025.pdf  
191K

## INDICATIVE PRICING

MONTGOMERY COUNTY May 7, 2025		TO REQUEST AN ELECTRIC SERVICE AGREEMENT CONTACT:  Craig Sherman (636) 515-9196 <a href="mailto:craig.sherman@vistracorp.com">craig.sherman@vistracorp.com</a>
UTILITY:	Ameren Illinois	
TOTAL ANNUAL KWH:	1,234,339	
TOTAL ACCOUNTS:	10	

*The prices below are reflective of the electricity market and your company's use of electricity at the Service Location(s) listed on the attached Account Information Sheet at the time this Indicative Pricing Sheet was prepared as provided by the utility. The Power Price noted includes charges for energy, capacity, applicable regional transmission operator (RTO), ancillary services and other market settlement charges, distribution and transmission energy losses, charges associated with the purchase, acquisition and delivery of renewable energy certificates (RECs) in accordance with the state-mandated Renewable Portfolio Standard ("RPS") requirements, if applicable, the charge for additional voluntary RECs, and scheduling and load forecasting associated with the delivery of Customer's full requirement retail power. Such RPS Charge imposed on alternative retail energy suppliers("ARES") are due to expire as of June 1, 2019 pursuant to the Future Energy Jobs Bill (SB 2814), as amended. As of June 1, 2019, ILLINOIS POWER MARKETING D/B/A HOMEFIELD ENERGY will no longer charge RPS Charge.*

Pricing Detail- Standard Proposal			
Delivery Term Begins:	Delivery Term Ends:	Power Price (/kWh):	Voluntary REC Quantity (%):
June 2025	June 2026	\$0.09015	N/A
June 2025	June 2027	\$0.09016	N/A
June 2025	June 2028	\$0.09275	N/A

*The prices shared in this Indicative Pricing Sheet do not constitute an offer. Any offer would be formalized in a separate Electric Service Agreement, which would include the pricing, terms and conditions for service. The Power Price does not include any applicable utility delivery service tariff charges, state and municipal taxes, environmental charges, and any other delivery service provider charges applicable to all electric service customers.*

*The terms and conditions herein are highly confidential and proprietary and shall not be released to any person, firm or entity without the expressed permission of ILLINOIS POWER MARKETING LLC D/B/A HOMEFIELD ENERGY.*



**INDICATIVE PRICING**

**ACCOUNT INFORMATION SHEET FOR  
MONTGOMERY COUNTY AS OF 05/07/2025**

Account Detail Utility: Ameren Illinois									
	Account #	Bill Grp	Service Location	Annual kWh	Current PLC Start	Current PLC			
1	0933157058	5	Highway Dept- Wright.-11159 IL Rte 185 Hillsboro, IL 62049	1,670	3/1/2025	0.00			
2	0994327698	12	Jail- 140 N MAIN ST,HILLSBORO,IL 62049	293,599	3/1/2025	51.9710			
3	1535456815	13	Health Dept- 11191 ILLINOIS ROUTE 185,HILLSBORO,IL 62049	86,600	3/1/2025	19.0590			
4	2848630017	1	Highway Dept Wright- 11159 ILLINOIS ROUTE 185 HILLSORO,IL 62049	71,503	3/1/2025	6.727			
5	3765524654	13	Health Dept-11191 ILLINOIS ROUTE 185,HILLSBORO,IL 62049	58,904	3/1/2025	18.7940			
6	4540322093	12	Historic Courthouse- MONTGOMERY COUNTY EMA,HILLSBORO,I L 62049	134,733	3/1/2025	22.0060			
7	5033919006	12	Annex- 201 S MAIN ST,HILLSBORO,IL 62049	19,112	3/1/2025	8.0660			
8	6169987059	11	Highway Dept 1215 SEYMOUR AVE,HILLSBORO,IL 62049	4,488	3/1/2025	0.1180			
9	6590718418	12	Courts Complex- 120 N MAIN ST,HILLSBORO,IL 62049	558,999	3/1/2025	106.999			
10	7091042002	16	Tower- 264 Cress Trail HILLSBORO,IL 62049	4,731	3/1/2025	0.6560			

## INDICATIVE PRICING

MONTGOMERY COUNTY May 7, 2025		TO REQUEST AN ELECTRIC SERVICE AGREEMENT CONTACT:  Craig Sherman (636) 515-9196 <a href="mailto:craig.sherman@vistracorp.com">craig.sherman@vistracorp.com</a>
UTILITY:	Ameren Illinois	
TOTAL ANNUAL KWH:	1,234,339	
TOTAL ACCOUNTS:	10	

The prices below are reflective of the electricity market and your company's use of electricity at the Service Location(s) listed on the attached Account Information Sheet at the time this Indicative Pricing Sheet was prepared as provided by the utility. The Power Price noted includes charges for energy, capacity, applicable regional transmission operator (RTO), ancillary services and other market settlement charges, distribution and transmission energy losses, charges associated with the purchase, acquisition and delivery of renewable energy certificates (RECs) in accordance with the state-mandated Renewable Portfolio Standard ("RPS") requirements, if applicable, the charge for additional voluntary RECs, and scheduling and load forecasting associated with the delivery of Customer's full requirement retail power. Such RPS Charge imposed on alternative retail energy suppliers ("ARES") are due to expire as of June 1, 2019 pursuant to the Future Energy Jobs Bill (SB 2814), as amended. As of June 1, 2019, ILLINOIS POWER MARKETING D/B/A HOMEFIELD ENERGY will no longer charge RPS Charge.

Pricing Detail- Alternate Proposal			
Delivery Term Begins:	Delivery Term Ends:	Power Price (/kWh):	Voluntary REC Quantity (%):
June 2025	May 2026	\$0.09008	N/A
June 2025	May 2027	\$0.08981	N/A
June 2025	May 2028	\$0.09235	N/A

The prices shared in this Indicative Pricing Sheet do not constitute an offer. Any offer would be formalized in a separate Electric Service Agreement, which would include the pricing, terms and conditions for service. The Power Price does not include any applicable utility delivery service tariff charges, state and municipal taxes, environmental charges, and any other delivery service provider charges applicable to all electric service customers.

The terms and conditions herein are highly confidential and proprietary and shall not be released to any person, firm or entity without the expressed permission of ILLINOIS POWER MARKETING LLC D/B/A HOMEFIELD ENERGY.



**INDICATIVE PRICING**

ACCOUNT INFORMATION SHEET FOR  
MONTGOMERY COUNTY AS OF 05/07/2025

Account Detail Utility: Ameren Illinois									
	Account #	Bill Grp	Service Location	Annual kWh	Current PLC Start	Current PLC			
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2	0994327698	12	Jail- 140 N MAIN ST,HILLSBORO,IL 62049	293,599	3/1/2025	51.9710			
3	1535456815	13	Health Dept- 11191 ILLINOIS ROUTE 185,HILLSBORO,IL 62049	86,600	3/1/2025	19.0590			
4	2848630017	1	Highway Dept Wright- 11159 ILLINOIS ROUTE 185 HILLSORO,IL 62049	71,503	3/1/2025	6.727			
5	3765524654	13	Health Dept-11191 ILLINOIS ROUTE 185,HILLSBORO,IL 62049	58,904	3/1/2025	18.7940			
6	4540322093	12	Historic Courthouse- MONTGOMERY COUNTY EMA,HILLSBORO,I L 62049	134,733	3/1/2025	22.0060			
7	5033919006	12	Annex- 201 S MAIN ST,HILLSBORO,IL 62049	19,112	3/1/2025	8.0660			
8	6169987059	11	Highway Dept 1215 SEYMOUR AVE,HILLSBORO,IL 62049	4,488	3/1/2025	0.1180			
9	6590718418	12	Courts Complex- 120 N MAIN ST,HILLSBORO,IL 62049	558,999	3/1/2025	106.999			
10	7091042002	16	Tower- 264 Cress Trail HILLSBORO,IL 62049	4,731	3/1/2025	0.6560			

## ENERGY CONSERVATION OPPORTUNITIES

Homefield Energy offers to pay for our partners to go green.

Greenbacks are rebate dollars that we provide to help businesses fund a new energy efficiency project or offset the cost of existing projects at no additional cost to your commodity agreement and in addition to utility rebates you may already receive. We have awarded approximately \$437,000 to our customers to help fund their efficiency upgrades and we can help make your project a reality, too.

Leveraging Greenbacks, companies can:

- Meet organizational sustainability goals
- Support a cleaner, greener environment
- Get long-term savings on your energy bill

Participating in the Greenback program requires only three steps:

- Install your choice of energy efficiency upgrades
- Submit the Greenback application, project description, and W9 to Homefield Energy
- Receive the rebate check

<u>Term Length</u>	<u>Greenback Rebate Amount</u>
23 Month	\$ 500.00
24 Month	\$ 500.00
35 Month	\$1000.00
36 Month	\$1000.00



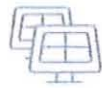
LED Lighting



HVAC Upgrades



System Controls



Solar Panels



Wind Generation



EV & Charging Stations



Efficient Motors



Equipment Upgrades



Building Automation  
Systems (BAS)



Variable Frequency  
Drives (VFDs)



New Construction



Energy Audits



# Your Choice Energy

*Choose to Take Control of Your Energy Costs*



Good afternoon,

Thank you for the opportunity to submit an electricity supply proposal. Your Choice Energy, LLC is an energy consultant company licensed by the Illinois Commerce Commission that works with all the major electricity suppliers to match your organization with the product that best meets your needs and provide the most competitive rates. We have worked with the County since 2009 and have secured the winning bid multiple times with various suppliers. Robert Hermsmeyer was our primary point of contact prior to his passing.

Our best “all inclusive” quote is from **Direct Energy**. This new agreement will begin when your current one expires at the end of May..

These are some of the main benefits of choosing with Direct Energy as your electric supplier:

1. The proposed “**all inclusive**” electricity rates are fixed and guaranteed not to increase for the length of your contract regardless of how high electricity rates increase. These are the rates per kWh that will begin when your current contract expires:

<u>Term</u>	<u>Direct Energy</u>	
12	<b>.08792</b>	
24	<b>.08930</b>	
36	<b>.09065</b>	

2. Your fixed rate is “**all inclusive**” and includes the cost of energy, capacity charges, ancillary charges, transmission charges and energy line losses.
3. There are no other charges or fees.

4. There are no minimum or maximum usage requirements.

An alternative option is fixing all energy costs and having capacity priced as a separate line item. The capacity charge would be passed through at cost. Capacity charges are currently at their highest level in years. It is possible, but not guaranteed they could drop. If they did drop your rate would drop and obviously go up if capacity increased even more. Suppliers have to estimate this cost because it is determined through various auctions throughout the year and place a bit of a premium on this charge when they fix it.

**AEP Energy** has presented the best quote for this option. Every item is fixed like the Direct Energy quote except for capacity. This would provide slightly lower rates while allowing the possibility of some reduction. It also carries a bit of risk if capacity increases even further.

<u>-</u>	<u>AEP</u>	<u>-</u>	<u>-</u>
<u>Term</u>	<u>Energy</u>	<u>Capacity</u> <u>(estimated)</u>	<u>Total Cost</u>
12	0.06956	0.01801	<b>0.08757</b>
24	0.07005	0.0183	<b>0.08835</b>
36	0.06999	0.01966	<b>0.08965</b>

When comparing quotes please be certain all quotes are current and reflect the market activity from today, Wednesday, May 7<sup>th</sup> as the market is trading higher this day. These quotes, as with all suppliers, need to be updated daily. **If any questions arise at the finance committee meeting on Thursday please call my cell phone.**

Thank you,

John Balsis  
Your Choice Energy, LLC  
727-734-8666 office  
727-798-6793 cell phone  
[johnbalsis@yourchoiceenergy.net](mailto:johnbalsis@yourchoiceenergy.net)  
[www.yourchoiceenergy.net](http://www.yourchoiceenergy.net)





This Commodity Master Agreement ("CMA") between **NRG Business Marketing LLC**, and **Direct Energy Business, LLC**, each a Delaware limited liability company (collectively "Seller" or "NRG"), and County of Montgomery(each a "Party" and collectively, the "Parties") is entered into and effective as of May 08, 2025.

**1. Transactions:** This CMA applies to all end-use sales of electric power and/or natural gas as applicable (each a "Commodity" and collectively, the "Commodities"), by the applicable Seller to Customer (each sale a "Transaction"). Transactions will be memorialized in a transaction confirmation signed by Customer and Seller (each a "Transaction Confirmation"). Each Transaction Confirmation sets forth the applicable Seller providing the service to Customer. This CMA, any amendments to this CMA and related Transaction Confirmation(s) (together, a single integrated, "Agreement") is the entire understanding between Parties with respect to the Commodities and supersedes all other communication and prior writings with respect thereto; no oral statements are effective.

**2. Performance:** Customer is obligated to purchase and receive, and Seller is obligated to sell and provide, the Contract Quantity of Commodity. Customer's estimated monthly Contract Quantity is specified in the applicable Transaction Confirmation. Customer will only use the Commodity at the Service Location(s) listed in the applicable Transaction Confirmation and must not resell the Commodity.

**3. Term:** This CMA shall remain in effect until terminated by either Party pursuant to Section 14 or for convenience upon at least 30 days' prior written notice; except that this CMA will remain in effect with respect to Transaction Confirmations entered into prior to the effective date of the termination until both Parties have fulfilled all outstanding obligations. Each Transaction Confirmation sets forth the Initial Term which together with any Renewal Term constitutes the Delivery Period.

**4. Purchase Price:** Customer will pay the Purchase Price stated in each Transaction Confirmation, subject to Sections 5 and 10. If the Purchase Price incorporates an index and the index is not announced or published on any day for any reason or if the Seller reasonably determines that a material change in the formula for or the method of determining the Purchase Price has occurred, then the Parties will use a commercially reasonable replacement price calculated by the Seller.

**5. Changes to Purchase Price:** If there is a new or modified tariff, law, order, rule, tax, regulation, transmission rate, or a change by any LDC, EDC or ISO to supplier obligations to serve, which increase Seller's costs, Seller may allocate the increased costs to Customer in the form of an adjusted Purchase Price or a separate line item on Customer's invoice.

**6. Billing and Payment:** Seller will invoice Customer and Customer will pay for the Actual Quantity of Commodity and any other amounts that are Customer's responsibility under this Agreement. Unless otherwise set forth on a Transaction Confirmation, payment is due within 15 days of the date of the invoice, and late fees will be accrued at 1.50% per month or, if lower, the maximum rate permitted by law. If Seller cannot verify the Actual Quantity when an invoice is issued, Seller will estimate the Actual Quantity. Seller will adjust Customer's account following (i) confirmation of the Actual Quantity, (ii) any Utility adjustment, or (iii) any other corrections or adjustments, including adjustments to, or re-calculation of Taxes. Customer is also responsible for all costs and fees, including reasonable attorney's fees, incurred in collecting any amounts owed to Seller and any fee charged to Seller for Customer's insufficient funds. "Actual Quantity" means the quantity of Commodity that is either delivered or metered, as applicable, to Customer's account. "Utility" means a state regulated entity engaged in the distribution of the applicable Commodity.

**7. Taxes:** The Purchase Price does not include Taxes that are or may be the responsibility of the Customer, unless such inclusion is required by law. Customer will reimburse Seller for any Taxes that Seller is required to collect and pay on Customer's behalf and will indemnify, defend and hold Seller harmless from any liability against all Taxes for which Customer is responsible. It is Customer's responsibility to provide Seller with any applicable Tax exemption documentation and Customer will be liable for any Taxes assessed against Seller because of



Customer's failure to timely provide or properly complete any such documentation. "Taxes" means all applicable federal, state and local taxes, including any associated penalties and interest and any new taxes imposed in the future during the term of this Agreement. Liabilities imposed in this Section will survive the termination or expiration of this Agreement.

**8. Disputes:** If either Party in good faith disputes amounts owed hereunder, the disputing Party will contact the non-disputing Party in writing and pay the undisputed amount by the payment due date. The Parties will have 15 Business Days to negotiate a resolution. If such dispute is not resolved, the disputing Party will immediately pay the balance of the original invoice, plus late fees from the original due date, and either Party may exercise any remedy available to it at law or equity. "Business Day" means any day on which banks are open for commercial business in New York, New York; any reference to "day(s)" means calendar days.

**9. Title and Risk of Loss:** Title to, possession of and risk of loss to the Commodity will pass to Customer at the Delivery Point specified in the applicable Transaction Confirmation.

**10. Material Deviation:** Seller may in its sole discretion pass through to Customer any losses and/or costs incurred by Seller related to a deviation of +/-25% from Contract Quantity (or, as applicable, estimated Contract Quantities) stated in the applicable Transaction Confirmation (which is not caused by weather).

**11. Force Majeure:** Other than payment obligations, a Party claiming Force Majeure will be excused from its obligations only if it provides prompt notice of the Force Majeure event, uses due diligence to remove its cause and resumes performance as promptly as reasonably possible. During a Force Majeure event, Customer will not be excused from its responsibility to pay for natural gas balancing charges nor from its responsibility to pay for Commodity received. "Force Majeure" means a material, unavoidable occurrence beyond a Party's control, and does not include inability to pay, an increase or decrease in Taxes or the cost of Commodity, the economic hardships of a Party, or the full or partial closure of Customer's facilities, unless such closure itself is due to Force Majeure.

**12. Financial Responsibility:** Seller's entry into this Agreement and each Transaction is conditioned on Customer, its parent, any guarantor or any successor maintaining its creditworthiness during the Delivery Period. When Seller has reasonable grounds for insecurity regarding Customer's ability or willingness to perform all of its outstanding obligations under any Transaction Confirmation between the Parties, Seller may require Customer to provide adequate assurance, which may include, in Seller's discretion, security in the form of cash deposits, letters of credit or other guaranty of payment or performance ("Credit Assurance").

**13. Default:** "Default" means: (i) failure of either Party to make payment by the applicable due date and the payment is not made within 3 Business Days of Seller's demand; (ii) failure of Customer to provide Credit Assurance within 2 Business Days of Seller's demand; (iii) any representation or warranty made by a Party in this Agreement proves to have been false or misleading in any material respect when made or ceases to remain true and such breach is not cured within 15 Business Days after written notice; (iv) a secured party has taken possession of all or any substantial portion of its assets or is dissolved or has a resolution passed for its winding-up, official management or liquidation (other than pursuant to a consolidation or merger where the surviving entity has assumed all of the respective obligations of such Party under this Agreement); (v) failure of a Party to fulfill any of its obligations in this Agreement (except as otherwise provided in subsections (i), (ii) (iii) and (iv) hereof) and such failure is not cured within 15 Business Days after written notice; provided that no cure period or demand for cure applies to an early termination of a Transaction Confirmation by Customer or due to a default under Section 15(A)(iii).

**14. Remedies:** In the event of a Default, the non-defaulting Party may: (i) withhold any payments or suspend performance; (ii) accelerate any amounts owing between the Parties and terminate any or all Service Locations under any or all Transactions and/or this CMA between the Parties; (iii) calculate a settlement amount by calculating all amounts due to Seller for Actual Quantity and the Close-out Value for each terminated Service Location under the Transaction Confirmation(s) being terminated; and/or (iv) net or aggregate all settlement amounts and all other amounts owing between (a) the non-defaulting Party and its affiliates and (b) the defaulting Party under this Agreement and any other Commodity agreements, whether or not due and whether or not subject to any contingencies, plus costs, into one single amount ("Net Settlement Amount"). Any Net Settlement Amount due from the defaulting Party to the non-defaulting Party will be paid within 3 Business Days of written notice from the non-defaulting Party. A late fee on any unpaid portion of the Net Settlement Amount will accrue at the rate identified on the Transaction Confirmation. "Close-out Value" is the sum of (a) the amount owed to the non-defaulting Party for the Contract Quantities (or, as applicable, estimated Contract Quantities) remaining to be delivered as stated in the applicable Transaction Confirmation(s) during the remaining Initial Term or, if applicable, the current Renewal Term, calculated by determining the difference between the Purchase Price and the Market



Price for those quantities; and **(b)** without duplication, any net losses or costs incurred by the non-defaulting Party for terminating the Transaction(s), including costs of obtaining, maintaining and/or liquidating commercially reasonable hedges, natural gas balancing charges, and/or transaction costs. "Market Price" means the price for similar quantities of Commodity at the Delivery Point during the remaining Initial Term or, if applicable, the current Renewal Term. For purposes of determining Close-out Value, Market Price may be established by Seller through information available to Seller internally or through third parties. The Parties agree that Close-out Value constitutes a reasonable approximation of damages and is not a penalty or punitive in any respect. Physical liquidation of a Transaction or entering into a replacement transaction is not required to determine Close-out Value or Net Settlement Amount. The defaulting Party is responsible for all costs and fees incurred for collection of Net Settlement Amount, including, reasonable attorney's fees and expert witness fees.

**15. Representations, Warranties and Covenants:** Each of the following are deemed to be repeated each time a Transaction Confirmation is entered into and during the Delivery Period. **A.** Each Party represents that: **(i)** it is duly organized, validly existing and in good standing under the laws of the jurisdiction of its formation and is qualified to conduct its business in those jurisdictions necessary to perform to this Agreement; **(ii)** the execution of this Agreement is within its powers, has been duly authorized and does not violate any of the terms or conditions in its governing documents or any contract to which it is a party or any law applicable to it; and **(iii)** there are no bankruptcy, insolvency, reorganization, receivership or other similar proceedings pending or being contemplated by it, its parent or guarantor or to its knowledge, threatened against it, its parent or guarantor. **B.** Customer represents, warrants and covenants that: **(i)** it is not a residential customer; **(ii)** execution of this Agreement initiates enrollment and service for the Delivery Period; **(iii)** if the person or entity signing this Agreement is doing so in its capacity as an agent, such agent represents and warrants that it has the authority to bind the principal to all the provisions contained herein and agrees to provide Seller true, correct and complete documentation of such agency relationship, and **(iv)** **(a)** it has and will provide, to Seller, all information reasonably required to substantiate its usage requirements; **(b)** acceptance of this Agreement constitutes an authorization for release of such usage information; **(c)** it will assist Seller in taking all actions necessary to effectuate Transactions, including providing an authorization form permitting Seller to obtain its usage information; and **(d)** the usage information provided is true and accurate as of the date furnished and as of the effective date of the applicable Transaction Confirmation. **C.** Each Party acknowledges that: **(i)** this Agreement is a forward contract and a master netting agreement as defined in the United States Bankruptcy Code ("Code"); **(ii)** this Agreement does not create an association, trust, partnership, or joint venture in any way between the Parties, nor does it create any relationship between the Parties other than that of independent contractors for the sale and purchase of Commodity; **(iii)** Seller is not a "utility" or an "energy generation facility" as defined in the Code; **(iv)** Commodity supply will be provided by Seller under this Agreement, but delivery will be provided by Customer's Utility; **(v)** Seller does not own or operate transmission and distribution systems through which the Commodity is delivered to Customer, and Seller is not liable for any damages or Losses associated with such transmission or distribution systems; and **(vi)** Customer's Utility, and not Seller, is responsible for responding to natural gas leaks or Commodity emergencies if they occur. **D.** Seller warrants that **(i)** it has good title to Commodity delivered, **(ii)** it has the right to sell the Commodity, and **(iii)** the Commodity as delivered will be free from all royalties, liens, encumbrances, and claims. EXCEPT AS EXPRESSLY SET FORTH IN THIS SECTION, ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE, ARE DISCLAIMED.

**16. Confidentiality:** Except as otherwise provided below, Seller shall maintain the confidentiality of Customer's data collected for purposes of fulfilling the terms of this Agreement including Customer's name, address, telephone number, electric usage and historic payment information as required by applicable regulation and law. Customer shall maintain the confidentiality of this Agreement and will not without Seller's prior written consent, disclose the terms of this Agreement or any on-line account management password, to any third party, other than Customer's employees, affiliates, agents, auditors and counsel who are bound by confidentiality obligations not to disclose this Agreement. Seller may disclose or share the terms of this Agreement or Customer's data provided under or relating to this Agreement, with its affiliates, agents, employees, lenders, permitted assignees, or service providers who have agreed to confidentiality obligations not to disclose or share such information and to use it only in the course of their performance of services. Where required by applicable regulation or law, Seller will obtain Customer's consent to disclose or share Customer's data for any other purpose not defined herein.



**17. Indemnification; Limitation of Liability:** **A.** Only the Seller and the Customer that are Parties to a Transaction Confirmation will have any duties, obligations, or liabilities arising under that Transaction Confirmation. **B.** Customer will be responsible for and shall indemnify, defend, and hold harmless, Seller against all losses, costs and expenses, including court costs and reasonable attorney's fees, arising out of claims for personal injury, including death, or property damage from the Commodity or other charges (collectively, "Losses") that attach after title passes to Customer. **C.** Seller will be responsible for and indemnify, defend, and hold harmless, Customer against any Losses that attach before title passes to Customer. **D.** EXCEPT AS OTHERWISE STATED IN THIS AGREEMENT, NEITHER PARTY WILL BE LIABLE TO THE OTHER UNDER THIS AGREEMENT FOR CONSEQUENTIAL, INDIRECT OR PUNITIVE DAMAGES, LOST PROFITS OR SPECIFIC PERFORMANCE.

**18. Other:** **A.** The Agreement, and any dispute arising hereunder, is governed by the law of the state in which the Service Locations are located, without regard to any conflict of rules doctrine. **B.** Each Party waives its right to a jury trial regarding any litigation arising from this Agreement. **C.** No delay or failure by a Party to exercise any right or remedy to which it may become entitled under this Agreement will constitute a waiver of that right or remedy. **D.** Any notice or waiver including without limitation any termination or disconnection notice, shall be provided in writing and, if sent to Seller, a copy delivered to: NRG Business Marketing LLC or Direct Energy Business, LLC (as applicable), Attn: Client Services, 910 Louisiana Street, Houston, TX 77002; Email: ContractSupport@nrg.com. Notice sent by electronic means shall be deemed to have been received by the close of the Business Day on which it was transmitted, or such earlier time as is confirmed by the receiving Party. Notice delivered by overnight courier shall be deemed to have been received on the Business Day after it was sent, or such earlier time as is confirmed by the receiving Party. Notice delivered by first class mail (postage prepaid) shall be deemed to have been received at the end of the third Business Day after the date of mailing. **E.** No amendment to this Agreement will be enforceable unless reduced to writing and executed by both Parties. **F.** Seller may pledge, encumber or assign this Agreement or the accounts, revenues and proceeds thereof without Customer's consent. Customer may not assign this Agreement without Seller's consent not to be unreasonably withheld. **G.** This Agreement may be signed in separate counterparts by the Parties, each of which when signed and delivered shall be an original, but all of which shall constitute one and the same instrument. **H.** Any capitalized terms not defined in this CMA are defined in the Transaction Confirmation or shall have the meaning set forth in the applicable Utility rules, tariffs or other governmental regulations, or if not defined therein then it shall have the generally accepted meaning customarily attributed to it in the Commodity industries, as applicable. **I.** Any document generated by the Parties with respect to the Agreement, including the Agreement, may be imaged and stored electronically and may be introduced as evidence in any proceeding as if it were an original business record and shall not be contested by either party as admissible evidence. **J.** Where an agent represents multiple parties under this Agreement, this Agreement will constitute a separate agreement with each such Party, as if each such Party executed a separate CMA, and that no such Party shall have any liability under this document for the obligations of any other Parties. **K.** If a conflict arises between the terms of this CMA and a Transaction Confirmation, the Transaction Confirmation will control with respect to that particular Transaction. **L.** If a broker, agent, aggregator or other similar agent ("Agent") has been involved in any Transaction, that Agent is an agent of Customer only and not an agent of Seller and may receive a commission from Seller out of monies Customer pays to Seller under this Agreement. Customer acknowledges and agrees that Seller may share information regarding Customer's Commodity usage and payment with the Agent necessary to comply with any commission agreement or other similar agreement between Seller and Agent. Customer may authorize Seller in writing to grant Customer's Agent access to Customer's online account with Seller.

This CMA is entered into and effective as of the date written above.

**Customer:** County of Montgomery

**Seller:**

**Direct Energy Business, LLC  
NRG Business Marketing LLC**

By: \_\_\_\_\_  
Name: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_



Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Title: \_\_\_\_\_  
Date: \_\_\_\_\_



Direct Energy Business, LLC  
1001 Liberty Avenue Pittsburgh, PA 15222  
1.888.925.9115  
[www.directenergy.com](http://www.directenergy.com)

Date: May 08, 2025  
Product Code: MISO\_CI\_FPR\_100MAC\_IL  
Contract ID: 1886070

#### CUSTOMER INFORMATION

Customer Name: County of Montgomery

Contact Name: Mike Plunkett

Address: 1 Courthouse Sq., Hillsboro, Illinois, 62049, Hillsboro, IL, 62049

Telephone: 2175329577

Fax:

Email:

Billing Contact:

3rd Party Bill Pay:

Billing Address:

Telephone:

Fax:

Email:

#### ELECTRICITY TRANSACTION CONFIRMATION - Illinois Fixed Price with 100% MAC

This Transaction Confirmation confirms the terms of the Electricity Transaction entered into between Direct Energy Business, LLC ("Seller"), and the customer above ("Buyer" or "Customer") pursuant to the terms of the Commodity Master Agreement dated May 08, 2025, as may be amended (the "CMA"). The Exhibit A for the Purchase Price described below is attached to, and is made a part of, this Transaction Confirmation. The Purchase Price excludes Utility transmission and distribution charges and Taxes that are or may be the responsibility of Customer. Customer's execution and submission of this Transaction Confirmation, including Exhibit A hereto, to Seller shall constitute an offer from Customer to Seller to purchase the Commodity on the terms set forth in the CMA. This Transaction Confirmation shall become effective only upon (i) execution by Customer of this Transaction Confirmation, including Exhibit A, and CMA; and (ii) the earlier of (a) execution of the CMA and this Transaction Confirmation by Seller or (b) written confirmation by Seller of its acceptance of the Transaction Confirmation to Customer.

#### DELIVERY PERIOD

For each Service Location, the first meter read date will be on or after: May 27, 2025, and will continue for a term of 12 Months. Seller will request the Utility to enroll Customer on the first meter read date in the first month of the Delivery Period as defined by the Utility. The service start date hereunder will be the date that the Utility enrolls Customer for Seller's services. Seller shall not be liable for any lost savings or lost opportunity as a result of a delay in service commencement due to actions or inactions of the Utility.

Upon the expiration of the Delivery Period, this Transaction shall continue for successive one month terms (collectively the "Renewal Term") until either Party notifies the other Party in writing of its intention to terminate, at least 15 days prior to the end of the Delivery Period or 15 days prior to the end of each successive month Renewal Term. The termination date shall be the next effective drop date permitted by the Utility. All terms of the Agreement will remain in effect through the termination date as set by the applicable Utility. During the Renewal Term, the Purchase Price for each successive month Renewal Term will be the then market-based price for similar quantities of Commodity at the Delivery Point, including all Taxes, costs, charges or fees which are set forth herein, unless otherwise agreed to in writing by the Parties.

#### DELIVERY POINT

The Delivery Point shall be the point(s) where Commodity is delivered to the Utility. The Utility is specified on Exhibit A.

#### BILL TYPE - SUPPLIER CONSOLIDATED

#### CONTRACT QUANTITY

Customer and Seller agree that the Contract Quantity purchased and received means a positive volume up to or greater than the estimated quantities listed on the Exhibit A, provided, that for purposes of determining whether a material deviation has occurred and for purposes of calculating Contract Quantities remaining to be delivered under the Remedies section of the CMA, Contract Quantity shall be determined by reference to the historical monthly usage for such Service Locations.

#### PURCHASE PRICE

The Purchase Price per kWh to be paid by Buyer for the services provided hereunder during the Delivery Period of this Agreement shall be that set forth on Exhibit A. The Purchase Price includes a Services Fee, as well as the components marked below as "Included". For those components marked "Pass through", they will be passed through to you at cost and shown as a line item on your bill.



MISO	Value
Energy	Included
Ancillaries	Included
Auction Revenue Rights (ARR)	Included
Capacity	Included
Losses	Included
RPS	Included
Transmission	Included
Applicable Taxes	Pass Through

#### DEFINITIONS

**Ancillaries:** Wholesale commodity services and products required to facilitate delivery of Commodity to the Utility.

**Capacity:** The resources purchased to meet the Resource Adequacy Requirements of MISO's Tariff Module E.

**Exhibit A:** The list of Service Locations attached to this Transaction Confirmation, which list specifies the Service Locations covered under the scope of this Transaction Confirmation for PowerPortfolio, Day-Ahead, Real-Time and other index products. For fixed price products, it refers to the pricing attachment to this Transaction Confirmation that sets forth (together with this Transaction Confirmation) the Purchase Price applicable to, and the Service Locations covered by, this Transaction Confirmation.

**MISO:** The Midwest Independent System Operator (ISO).

**Renewable Portfolio Standard (RPS):** A regulation that requires the increased production of energy from renewable energy sources.

**Services Fee:** The fee for the services provided by Seller to meet the Service Locations' load requirements, including any applicable broker fee, which is included in the Purchase Price to be paid by Buyer.

**Transmission:** The transportation of energy over high voltage wires from a generator to the Utility.

#### SPECIAL PROVISIONS

**1.1. Change in Utility Account Numbers:** The account number for a Service Location shall be the Utility Account Number set forth in the Service Locations attached in the Exhibit A, or any replacement account number issued by the Utility from time to time.

**1.2. Third Party Charges:** Customer acknowledges that any costs assessed by the Utility or any third party as a result of Customer's switch to or from Seller, including but not limited to switching costs, are not included in the Purchase Price and shall be the responsibility of the Customer.

**1.3.** As it relates to this Transaction Confirmation, the section of the CMA regarding material deviation shall be deleted in its entirety and replaced with the following:

"Material Deviation: Seller may in its sole discretion pass through to Buyer any losses and/or costs incurred by Seller related to a deviation of +/- 100% from Contract Quantity (or, as applicable, estimated Contract Quantities) stated in the applicable Transaction Confirmation, which is not caused by weather."

**1.4.** Buyer will receive from Seller a monthly invoice following its meter read date for services provided under this Agreement as well as for the Utility delivery service charges, unless Seller is unable to provide a single bill option due to any circumstances, including, but not limited to, a billing method switch for Service Location(s) that is initiated by the Utility (in such cases, Buyer will receive separate bills for Seller's charges (as set forth in the Billing and Payment section of the CMA) and for the Utility's charges until such time that the single bill option arrangement is available through Seller and approved by the Utility for the Service Location(s).

**1.5. Nature of Service:** Buyer and Seller acknowledge that Seller does not intend to serve customers whose aggregate usage per Utility service area is less than 15,000 kWh's per year. Accordingly, Buyer represents and warrants that electrical usage, in aggregate, at all of Buyer's Service Locations within Utility's service area exceeds 15,000 kWh per year. Upon request Seller, Buyer shall provide evidence sufficient to prove that Buyer's usage within Utility's service area exceeds 15,000 kWh per year. If, at any time, usage at Buyer's locations within a Utility's service areas is in fact less than 15,000 kWh per year, Buyer is in material breach of this Agreement and Seller reserves the right to terminate this Agreement at any time without prior notice or opportunity to cure. Buyer waives the requirements contained in 220 ILCS 5/16-115A (e) applicable to small commercial retail customers, which are defined by statute as "nonresidential retail customers ... consuming 15,000 [kWh] or less of electricity annually in [the Utility's service area]."

#### TAX EXEMPTION STATUS - If exempt, must attach certificate

In order to ensure accurate billing, tax status indication is required. Please check the appropriate status below:

☒ Non-Exempt

☐ Exempt (e.g. Residential, Non-Profit Organization, Manufacturing, Small Business, Agricultural, Resale, etc.)

**Buyer:** County of Montgomery

**By:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Seller:** Direct Energy Business, LLC

**By:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Contract ID:** 1886070

**Internal ID:** 00255777

**EXHIBIT A PRICING ATTACHMENT**

This Exhibit A is to the Transaction Confirmation dated May 08, 2025 between  
**DIRECT ENERGY BUSINESS LLC**

and

**County of Montgomery**

for a term of **12 Months**

**Contract ID: 1886070**

**MISO CI FPR 100MAC IL**

Account Number	Service Location	Utility	Utility Rate Class	Zone	Capacity Tags	*Estimated Meter Read Start Date (MM/DD/YYYY)	Purchase Price (cents/KWh)	Annual Historical Usage (kWh)
0933157058	11159 IL Rte 185	ILPWR	DS2	MISO	0.0	06/02/2025	8.792	1,671
0994327698	140 N Main St	ILPWR	DS2	MISO	62.9	06/11/2025	8.792	294,120
1535456815	11191 Illinois Route 185	ILPWR	DS2	MISO	26.9	06/12/2025	8.792	86,121
2848630017	11159 IL Rte 185	ILPWR	DS2	MISO	6.9	05/27/2025	8.792	73,163
3765524654	11191 Illinois Route 185	ILPWR	DS2	MISO	25.6	06/12/2025	8.792	56,023
4540322093	#1 Courthouse Square	ILPWR	DS2	MISO	27.3	06/11/2025	8.792	135,073
5033919006	201 S Main St	ILPWR	DS2	MISO	6.4	06/11/2025	8.792	19,121
6169987059	1215 Seymour Ave	ILPWR	DS2	MISO	0.0	06/10/2025	8.792	4,602
6590718418	120 N Main St	ILPWR	DS2	MISO	122.2	06/11/2025	8.792	547,203
7091042002	264 Cress Trail	ILPWR	DS2	MISO	0.6	06/17/2025	8.792	4,743

**Total Annual Usage: 1,221,840**

\*The Estimated Meter Read Start Date is merely an approximation based upon Seller's best estimation as to when the service will begin and may not reflect the actual start date. Seller shall not be liable for any lost savings or lost opportunity relating to this estimation.

**Monthly Contract Quantity**

KWh	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025					759	80,888	128,887	125,537	101,882	92,405	83,311	90,897
2026	95,634	79,596	88,719	93,912	107,680	43,830						

\*Usage values in the above table represent the aggregated Usage for all Service Locations for a month. Material Usage Deviation includes for the purposes of this Exhibit A, any deviation caused by net metering or other Buyer initiated energy efficiency measures.

**This Exhibit is based on a Weighted Average Price. Any strikeouts of any of the accounts provided with a Weighted Average Price will render pricing for the accounts assigned with a Weighted Average Price null and void.**

Term of Months: **12 Months**

Meter Read Start Date: **May, 2025**

☐ Please aggregate my account onto one invoice

(If more than 50 accounts are to be aggregated, accounts will be separated by meter read date)

Accepted and Agreed to:

By: \_\_\_\_\_

Date: \_\_\_\_\_



Full Time & Elected Positions						EXTRA PAY NOT INCLUDED IN RAISE					
	Office	Hired Date	Work Hrs./Wk.	Union	Job Title	FY 2025 Salary	Extra Pay	Total Salary	FOP 2026 6%	Local 1084 Sheriff 4%	Highway .85/hr
Fleming, David	Animal Control	12/11/03	40		Kennel Attendant	25,000		25000	26500	26000	26768
Wineburner, Melani	Animal Control	01/31/24	40		Kennel Attendant	25,000		25000	26500	26000	26768
Tricia Pagan	Animal Control	05/05/25	40		Animal Control Warden	56,000		56000	59360	58240	57768
Cassidy, Roger	Building & Grounds	08/22/12	40		Maintenance	40,872		40872	43324	42507	42640
Ernst, Phillip	Building & Grounds	10/12/21	40		Maintenance	64,000		64000	67840	66560	65768
Page, Lakota Union 148	Child Support	10/19/20	35	X	Deputy Clerk	35,581	910	36491	37716	37004	37128
Keiser, Stephanie	Circuit Clerk	02/10/97	35		Deputy Clerk	49,103	910	50013	52049	51067	50650
Keiser, Stephanie	Circuit Clerk	02/10/97			Law Library Secretary	2,500		2500	2500	2500	2500
Brazel, Selena Union 148	Circuit Clerk	02/05/07	35	X	Deputy Clerk	41,060	910	41970	43524	42702	42607
Robbins, Daniel	Circuit Clerk	02/17/15	35		Circuit Clerk	74,977		74977	77177	77177	77177
Taylor, Amy Union 148	Circuit Clerk	07/20/15	35	X	Deputy Clerk	37,655	910	38565	39914	39161	39202
Reener, Tracey Union 148	Circuit Clerk	03/29/21	35	X	Deputy Clerk	35,581	910	36491	37716	37004	37128
Law, Candace Union 148	Circuit Clerk	12/06/21	35	X	Deputy Clerk	35,581	910	36491	37716	37004	37128
Mathewson, Kaylyn	Circuit Clerk	04/10/24	35		Deputy Clerk	31,486		31486	33375	32745	33033
Friend, Kazz	Circuit Clerk	09/09/24	35		Deputy Clerk	31,486		31486	33375	32745	33033
Plunkett, Michael	Coordinated Services	12/28/23	40		County Coordinator	63,419		63419	67224	65956	65187
Leetham, Randy	Coroner	10/16/13	35		County Coroner	35,547		35547	37747	37747	37747
Leitheiser, Sandra	County Clerk	12/01/98	35		County Clerk	74,977		74977	77177	77177	77177
Maulding, Tricia	County Clerk	07/10/06	35		Dept Head-Tax Extension / Deputy Clerk	54,017		54017	57258	56178	55564
Reindl, Judith	County Clerk	12/30/13	35		Deputy Clerk/Recorder	43,625		43625	46243	45370	45172
Cerven, Laura	County Clerk	10/13/16	35		Deputy Clerk/Recorder	31,905		31905	33819	33181	33452
Witt, Nicole	County Clerk	01/22/19	35		Deputy Clerk/Recorder	31,904		31904	33818	33180	33451
Jenkins, Kourtney	County Clerk	09/03/20	35		Deputy Clerk/Recorder	37,983		37983	40262	39503	39530
Holcomb-Barnes, Sydney	County Clerk	12/01/21	35		Deputy Clerk/Recorder	37,274		37274	39510	38765	38821
Hyde, Kelly	County Clerk	09/28/22	35		Deputy Clerk/Recorder	33,925		33925	35960	35282	35472
Hough, Daniel	EMA/EPA	11/29/24	35		Director	62,712		62712	66475	65220	64259
Brink, Kevin Union 1084	GIS	02/12/18	40	X	GIS Technician/Plat Act Officer	46,647		46647	49445	48512	48415
Wright, Jill	Health Dept.	01/13/97	35		CADC, LPC Sub. Abuse. Counselor	71,673		71673	75974	74540	73220
Perkins, Jodi	Health Dept.	03/26/99	40		Fiscal Manager	84,760		84760	89846	88150	86528
Satterlee, Hugh	Health Dept.	04/09/01	40		Administrator	102,178		102178	108309	106265	103946
Howard, Cynthia	Health Dept.	12/16/02	35		Director of Environmental Health	61,571		61571	65265	64034	63118
Moxey, Jessica	Health Dept.	10/18/04	35		CCU Case Manager	62,421		62421	66166	64918	63968
Beeler, Lori	Health Dept.	10/31/08	35		Mental Health Case Manager	70,705		70705	74947	73533	72252
Schweizer, Rebecca	Health Dept.	07/11/12	35		Staff Nurse	59,277		59277	62834	61648	60824
Weigand, Kelly	Health Dept.	06/17/13	35		CCU Aide	34,718		34718	36801	36107	36265
Mifflin, Amber	Health Dept.	06/17/13	35		Prevention Specialist	61,524		61524	65215	63985	63071
Norman, Frankie	Health Dept.	11/14/13	35		Administrative Clerk	42,134		42134	44662	43819	43681
Evans, Amanda	Health Dept.	01/05/15	35		Administrative Clerk	42,134		42134	44662	43819	43681
Earnest, Megan	Health Dept.	02/09/16	35		Administrative Clerk	36,866		36866	39078	38341	38413
Brauer, Shannon	Health Dept.	09/01/16	35		Staff Nurse	55,145		55145	58454	57351	56692
Rogers, Caitlan	Health Dept.	10/06/16	35		Case Management Assessor	40,027		40027	42429	41628	41574
Hanner, Karli	Health Dept.	11/14/16	35		Administrative Clerk	31,600		31600	33496	32864	33147
Easton, Natalie	Health Dept.	01/03/17	35		MCH Nurse	51,839		51839	54950	53913	53386
Cunningham, Alyssa	Health Dept.	09/17/18	35		CCU Care Coordinator	40,027		40027	42429	41628	41574
Jones, Julie	Health Dept.	09/17/18	35		CCU Care Coordinator	54,240		54240	57494	56410	55787
Cox, Michelle	Health Dept.	09/24/18	35		CCU Aide	33,096		33096	35082	34420	34643
Fox, Peggy	Health Dept.	11/26/18	35		Administrative Clerk	44,207		44207	46859	45975	45754
Kirk, Patricia	Health Dept.	06/05/19	35		MCH Nurse	51,041		51041	54103	53083	52588
Sawyer, Haley	Health Dept.	11/18/19	35		CCU Care Coordinator	40,027		40027	42429	41628	41574
Woodson, Haley	Health Dept.	09/01/20	35		Contact Tracer	42,134		42134	44662	43819	43681
Graham, Nicole	Health Dept.	10/27/20	35		IBCCP Community	40,230		40230	42644	41839	41777
Blom, Kyle	Health Dept.	11/04/20	35		Contact Tracer	42,134		42134	44662	43819	43681
Bergschneider, Sherry	Health Dept.	01/19/21	35		CCU Care Coordinator	40,027		40027	42429	41628	41574
Logue, Jennifer	Health Dept.	02/01/21	35		Mental Health Counselor	40,513		40513	42944	42133	42060
Bulla, Ashley	Health Dept.	08/02/21	35		PSR Coordinator	49,903		49903	52897	51899	51450
Lohman, Natasha	Health Dept.	11/01/21	35		Contact Tracer	36,867		36867	39079	38342	38414
Felty, Kimberly	Health Dept.	01/03/22	35		Mental Health Nurse	51,614		51614	54711	53678	53161
Davis, Larla	Health Dept.	01/03/22	35		Office Manager	50,732		50732	53776	52762	52279
Page, Tawny	Health Dept.	08/22/22	35		CCU Care Coordinator	40,027		40027	42429	41628	41574
Wyant, Jensine	Health Dept.	08/22/22	35		Mental Health Counselor	56,000		56000	59360	58240	57547
Abel, Danielle	Health Dept.	09/06/22	35		CCU Care Coordinator	31,600		31600	33496	32864	33147
Jones, Kaylee	Health Dept.	03/06/23	35		CCU Care Coordinator Administrator	30,385		30385	32208	31600	31932
Blankenship, Maci	Health Dept.	05/30/23	35		Mental Health Counselor	34,768		34768	36854	36159	36315
O'Brian, Christina	Health Dept.	08/28/23	35		Mental Health Staff Nurse	45,481		45481	48210	47300	47028
Evans, Whitney	Health Dept.	01/03/24	35		Mental Health Therapist	48,747		48747	51672	50697	50294
Richardson, Laura	Health Dept.	04/17/24	35		Public Health Nurse	40,040		40040	42442	41642	41587
Lewis, Joy	Health Dept.	09/23/24	35		MCH Nurse	44,460		44460	47128	46238	46007
Kenny, Meagan	Health Dept.	09/23/24	35		Adult Redeploy Coordinator	50,000		50000	53000	52000	51547



Givens, Denise	Health Dept.	09/27/24	35		Juvenile Justice Specialis	50,000		50000	53000	52000	51547
Swanson, Stacy	Health Dept	12/26/24	35		Associate Sanitarian	40,040		40040	42442	41642	41587
Martin, Abigail	Health Dept.	02/23/25	35		Administrative Clerk	29,120		29120	30867	30285	30667
Tyszk, Elijah	Health Dept.	03/17/25	35		MH Counselor	44,000		44000	46640	45760	45547
Meyer, Ronda	Health Dept.	03/24/25	35		Administrative Clerk	29,120		29120	30867	30285	30667
Seamon, Beverly Union 1084	Highway	01/25/88	40	X	Office Manager	48,547		48547	51460	50489	50315
Lohman, Trent Union 1084	Highway	07/13/98	40	X	Maintainer	62,192		62192	65924	64680	63960
Sefton, Dustin	Highway	01/22/01	40		Asst. County Engineer	79,346		79346	84107	82520	81114
Greenwood, Cody	Highway	07/03/16	40		County Engineer	120,233		120233	127447	125042	122001
Hemken, Alissa Union 1084	Highway	10/03/16	40	X	Payroll Clerk/ Typist	44,928		44928	47624	46725	46696
Millburg, Chad Union 1084	Highway	04/08/19	40	X	Maintainer	62,192		62192	65924	64680	63960
West, Jared Union 1084	Highway	09/23/19	40	X	Maintainer	62,192		62192	65924	64680	63960
Hapner, Joey	Highway	05/31/22	40		Shop Foreman/Maintainer	59,701		59701	63283	62089	61469
Beeler, Ethan Union 1084	Highway	04/29/24	40	X	Maintainer	60,632		60632	64270	63057	62400
Bailey, Philip Union 1084	Highway	07/22/24	40	X	Maintainer	60,632		60632	64270	63057	62400
Fuchs, Jordan Union 1084	Highway	07/22/24	40	X	Maintainer	60,632		60632	64270	63057	62400
Watkins, Curtis	IT	11/29/10	35		Information Service, Full Time	80,155		80155	84964	83361	81702
Rhodes, Craig	IT	01/20/20	35		Network Administrative Assistant	48,810		48810	51738	50762	50357
Kerley, Ramsey	IT	11/20/23	35		Network Administrative Assistant	43,250		43250	45845	44980	44797
Lovelace, Kent	Probation	04/01/89	35		Probation Officer	90,345		90345	95765	93959	91892
Ulrici, Baneey	Probation	10/15/97	35		Probation Officer, Chief	113,924		113924	120759	118481	115471
Merano, Cheryl	Probation	09/13/04	35		Probation Officer	71,946		71946	76263	74824	73493
Hampton, Brian	Probation	06/22/09	35		Probation Officer	73,928		73928	78364	76885	75475
Speiser, Jodi	Probation	03/04/19	35		Probation Officer	49,152		49152	52101	51118	50699
Loafman, Melissa	Probation	06/20/23	35		Secretary II	32,068		32068	33993	33351	33615
Lentz, Bettina	Public Defender	12/05/11	35		Legal Secretary	42,000		42000	44520	43680	43547
Mattison, Erin	Public Defender	12/01/14	40		Public Defender	144,074		144074	152718	149836	145842
Poggenpohl, Wesley	Public Defender	05/16/22	40		Asst. Public Defender	105,000		105000	111300	109200	106768
Christian, Chelsey	Public Defender	04/09/24	35		Legal Secretary	31,486		31486	33375	32745	33033
Fugate, Lynn	Senior Citizens	01/01/11	35		Senior Citizen Secretary	27,864		27864	29536	28979	29411
Roach, Jeff FOP	Sheriff	02/01/99	40		Undersheriff	89,690		89690	95071	93277	91458
Vazzi, Jamie Union 1084	Sheriff	06/05/06	40	X	Office Manager	56,826		56826	60235	59099	58594
Holshouser, Tyson	Sheriff	03/25/08	40		Sheriff	128,080		128080	128080	128080	128080
Weitekamp, Lance FOP	Sheriff	01/21/11	40	X	Chief Deputy	82,222		82222	87156	85511	83990
Wilson, Jeffery Union 1084	Sheriff	05/09/11	40	X	Telecommunicator	63,003		63003	66783	65523	64771
Greenwood, Randy	Sheriff	01/06/14	40		Court Security Officer	47,133		47133	49961	49018	48901
McCoy, Cody FOP	Sheriff	07/13/15	40	X	Deputy	63,536		63536	67348	66077	65304
Watson, Chris	Sheriff	07/15/17	40		Jail Administrator	70,179		70179	74390	72986	71947
Holliday, Brett FOP	Sheriff	09/27/18	40	X	Deputy	74,235		74235	78689	77205	76003
Applegate, Eric Union 1084	Sheriff	12/20/19	40	X	Correctional Officer	59,017		59017	62558	61378	60785
Kenny, William FOP	Sheriff	12/13/21	40	X	Deputy	71,635		71635	75933	74501	73403
Eller, Kenneth FOP	Sheriff	12/13/21	40	X	Deputy	62,600		62600	66356	65104	64368
Hernandez, Leonardo FOP	Sheriff	01/05/22	40	X	Deputy	70,595		70595	74831	73419	72363
Fenton, Jacob FOP	Sheriff	01/05/22	40	X	Deputy	70,595		70595	74831	73419	72363
Ballard, Aaron	Sheriff	05/02/22	40		Correctional Officer	58,822		58822	62352	61175	60590
Malloy, Miranda FOP	Sheriff	10/05/22	40	X	Deputy	67,475		67475	71524	70174	69243
Neece, Damon Union 1084	Sheriff	12/19/22	40	X	Correctional Officer	57,782		57782	61249	60094	59550
Murzynski, Clay FOP	Sheriff	07/17/23	40	X	Deputy	66,435		66435	70421	69093	68203
Wesley, Gage FOP	Sheriff	09/08/23	40	X	Deputy	66,435		66435	70421	69093	68203
Swiney, Scott Union 1084	Sheriff	09/25/23	40	X	Deputy	64,206		64206	68058	66774	65974
Bergman, Amanda Union 1084	Sheriff	10/30/23	40	X	Custodian	42,557		42557	45110	44259	44325
Slightom, Beverly Union 1084	Sheriff	11/15/23	40	X	Cook	42,843		42843	45413	44557	44611
Schafer, Mason Union 1084	Sheriff	04/22/24	40	X	Correctional Officer	53,622		53622	56840	55767	55390
Threnn, Quintin	Sheriff	06/03/24	40		Deputy	63,315		63315	67114	65848	65083
Cable, Albert	Sheriff	01/02/25	40		Deputy	63,315		63315	67114	65848	65083
Epps, Jordan	Sheriff	04/23/25	40		Correctional Officer	53,622		53622	56839	55767	55390
Bedinger, David	Sheriff	04/28/25	40		Correctional Officer	53,622		53622	56839	55767	55390
Lentz, Johnathon (Hunter)	Sheriff	05/01/25	40		Deputy	69,555		69555	73728	72337	71323
Boyd, Ed Union 1084	Sheriff, 911	01/02/96	40	X	Telecommunicator	63,003		63003	66783	65523	64771
Allen, Shawn Union 1084	Sheriff, 911	05/27/97	40	X	Telecommunicator	61,651		61651	65350	64117	63419
Faure, Taylor Union 1084	Sheriff, 911	01/01/18	40	X	Telecommunicator	60,611		60611	64248	63036	62379
Burke, Ida Union 1084	Sheriff, 911	07/13/20	40	X	Telecommunicator	59,571		59571	63145	61954	61339
Black, Kara Union 1084	Sheriff, 911	03/10/21	40	X	Telecommunicator	58,531		58531	62043	60872	60299
Lawton, Stephanie Union 1084	Sheriff, 911	12/27/21	40	X	Telecommunicator	58,427		58427	61933	60764	60195
Roach, Andrew Union 1084	Sheriff, 911	08/07/23	40	X	Telecommunicator	56,451		56451	59838	58709	58219
Streif, Melissa Union 1084	Sheriff, 911	02/12/24	40	X	Telecommunicator	56,451		56451	59838	58709	58219
Rogers, Courtney	Sheriff, 911	12/02/24	40		Telecommunicator	53,331		53331	56531	55464	55099
Woods, Gayle	State's Atty	03/19/07	35		Legal Secretary	50,400		50400	53424	52416	51947
Alfrunli, Andrew	State's Atty	12/01/20	Elected		State's Attorney	160,100		160100	160100	160100	160100
Bach, Brian	State's Atty	02/26/21	35		Assistant State's Attorney	109,999		109999	116599	114399	111546
Buckley, Jade	State's Atty	06/17/24	35		Administrative Assistant	38,220		38220	40513	39749	39767
Shaw, Brian	State's Atty	04/28/25	40		Assistant State's Attorney	140,000		140000	148400	145600	141768



[illegible]



# ILLINOIS PUBLIC RISK FUND

*Cost Control Through Cooperation Since 1985*

## Audit

1113  
Montgomery County  
1 Courthouse Square, 2nd Floor - Room #202  
Hillsboro, IL 62049

Policy Period  
01/01/2024 to 01/01/2025  
Policy Number  
P1113-2024

The premium for this policy will be determined by Illinois Public Risk Fund rules, classifications, rates and rating plans. All information required is subject to verification and change by Audit.

<u>Class Code</u>	<u>Description</u>		<u>Payroll</u>		<u>Rate/100</u>		<u>Premium</u>
5506	Street Maintenance	\$	385,767	\$	6.697	\$	25,835
5606	Construction Supervisor	\$	0	\$	1.421	\$	0
7720	Policeman	\$	1,662,936	\$	1.622	\$	26,973
8601	Engineers	\$	0	\$	0.281	\$	0
8810	Clerical	\$	3,274,959	\$	0.088	\$	2,882
8820	Attorney	\$	692,762	\$	0.080	\$	554
8831	Animal Control	\$	127,454	\$	0.915	\$	1,166
8832	Physicians	\$	1,968,200	\$	0.233	\$	4,586
8835	Public Health	\$	482,545	\$	1.381	\$	6,664
9015	Building NOC	\$	140,886	\$	2.289	\$	3,225
9410	Municipal Employees	\$	171,110	\$	2.120	\$	3,628
Subtotal:						\$	75,513
3% Administrative Fee:						\$	2,265
Final Audited Premium:						\$	77,778
Less Previously Billed:						\$	86,902
Return Premium:						\$	-9,124





2211 York Road, Suite 500

Oak Brook, IL 60523-2337

[www.imrf.org](http://www.imrf.org)

# Invoice

Customer: Montgomery County  
1 Courthouse Sq Rm 101  
Hillsboro, Illinois 62049-1137

Invoice Type: Accelerated Payment  
Invoice ID: 2714488-L1V8  
Invoice Date: 04/15/2025  
Due Date: 07/14/2025

Customer ID: 03045

Item Code	Description	Amount
SLP-ACCP-ER	SLP-Accelerated Payment-Employer	\$96,281.66
Amount Due:		\$96,281.66

Penalties will be charged on payments received after the due date.  
Payments may be made by check, direct deposit (DD) or electronic funds transfer (EFT).  
Make all checks payable to:

ILLINOIS MUNICIPAL RETIREMENT FUND  
2211 York Road Ste 500, Oak Brook, Illinois, 60523-2337  
Telephone: 1-800-ASK-IMRF (275-4673)

## **Letter of Agreement**

Bellwether LLC  
200 W. North Street - Box 803  
Normal, Illinois 61761

April 17, 2025

Montgomery County  
1 Courthouse Square,  
Hillsboro, IL 62049

To the Honorable Montgomery County Chairman,

This Letter of Agreement (Agreement) summarizes our understanding of the services requested by Montgomery County (Clients) from Bellwether LLC (Bellwether). This letter represents a binding contract. If acceptable, please sign below and return a copy to Bellwether LLC by scanning and email to [Dustin@BellwetherAdvantage.com](mailto:Dustin@BellwetherAdvantage.com) or mail to the above address.

Agreement is as follows:

### **Baseline Understanding**

This letter continues Budget Development Service provided to Montgomery County by Bellwether LLC. The goals of this agreement remain the same:

- Working with the County Commissioners to establish a County Budget Strategy
- Compiling and reviewing data to understand the revenue and expense patterns for Montgomery County and the overall effectiveness of the budget process.
- Develop and deliver easy to understand processes to develop and amend budgets
- Develop and deliver drafts as necessary
- Support the full budget development process from initiation to final approval.

### **Proposal / Timeline**

We plan the initial contact with departments to begin in May 2025.

Travel to Montgomery County is anticipated in August and throughout the year Bellwether is available for virtual support for scenario questions and to amendment documents as needed.

Occasionally the budget process reveals challenges that may be addressed by additional Bellwether services. These opportunities shall be addressed in a separate agreement as needed.



### Typical First Year Budget Timeline

Period	Activity
May	Initial Contact with Departments to Understand Potential Changes
June	Request Year-to-Date Budget Status Reports and develop projections
July	Initial Contact with County Board to understand primary goals
August	Develop packets and meet with each department for review
August	Department Heads provide verification and justification for changes
September	Prepare the first draft for review by the Finance Committee
September	Reconcile first draft as needed
October	Final Draft presented for approval <ul style="list-style-type: none"><li>• Public Viewing</li><li>• Public Hearing as needed</li></ul>
November	Final vote for approval
Quarterly	Prepared Amendments as requested

### Payment

The total annual cost for the budget service is Twelve Thousand Dollars (\$12,000) payable in two invoices of Six Thousand Dollars (\$ 6,000).

- First Invoice of \$6,000 is submitted at the start of the process each year.
- Second Invoice of \$6,000 is submitted at the final budget submission each year.

Requested presence at meetings outside of the budget cycle are billed separately at mileage plus lodging.

Bellwether understands county finance processes take time. The dates for payments shall not interfere with project work. Clients are asked to provide estimated paid dates at time of invoicing.

### Duration / Termination

This letter of agreement represents a one-year commitment on both parties. Services shall be provided for Fiscal Year 2026 with sequential years added by addendum to this agreement. Either party may terminate the agreement / addendum prior to commencement of work for that budget cycle without obligation.

Once work has begun (typically May) client is responsible for full payment of Twelve Thousand Dollars (\$12,000) regardless of when the agreement is terminated.

## Condition

Entire Agreement: This Letter of Agreement contains the entire agreement between us. No part of this Letter of Agreement may be changed, modified, amended or supplemented except in a written document, signed by both of us which specifically states that the document is being signed for the purposes of modifying this Agreement. Each of us acknowledges and agrees that the other has not made any representations, warranties or agreement of any kind, except as is expressly described in this Agreement.

Governing Law: This Agreement shall be interpreted in accordance with the laws of Illinois. In interpreting this contract, we each hereby acknowledge that we have mutually agreed to the terms of this Agreement and thus waive the protections of any law or statute which provides that in the case of uncertainty not removed by the laws relating to the interpretation of the contracts, the language of a contract should be interpreted against the drafter of the contract. Further, we agree that in the event that any one or more of the provisions of this Agreement shall be found to be invalid, illegal, or unenforceable in any respect, the validity, legality, and enforceability of the remaining provisions contained herein shall not be in any way affected or impaired.

If the above correctly expresses your understanding of the terms reached during our negotiations, please sign and date a copy of this Agreement and return the signed and dated Agreement to me by emailing a scanned, signed copy or by US Postal Service.

Bellwether LLC  
200 W. North Street - Box  
803 Normal, Illinois 61761

## AGREEMENT

Accepted and agreed to on \_\_\_\_\_, 20\_\_ by \_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name



**PRE-APPROVED VENDORS NEEDING PAYMENT PRIOR TO COUNTY BOARD**

DATE (REV. February, 2025)

**ALL UTILITIES**

AEP ENERGY  
AMEREN ILLINOIS  
AMERICAN MESSAGING  
AT&T MOBILITY  
CITY OF HILLSBORO  
CTI  
CONSOLIDATED COMMUNICATIONS  
DC WASTE & RECYCLING  
DIRECT ENERGY BUSINESS  
HOMEFIELD ENERGY  
ILLINOIS CENTURY NETWORK  
M & M SERVICE  
MJM ELECTRIC  
SANTANNA ENERGY SERVICES  
SPARKLIGHT  
TECHNOLOGY MANAGEMENT REVOLVING FUND- DEPT. OF INNOVATIVE TECHNOLOGY (DOIT)  
TRAYLOR PEST CONTROL  
VERIZON WIRELESS

→ Special Fund  
Category

**CONTRACTUAL AND LEASE SERVICES**

ADVANCED CORRECTIONAL HEALTHCARE  
GREAT AMERICA FINANCIAL SERVICES

**COURT ORDERED EXPENSES**

ALL JUDGE SIGNED VOUCHERS  
ATTORNEY FEES  
INTERPRETERS & TRANSCRIPTS  
ESCHEATS (435)

**POSTAGE**

CMRS-POC/NEOPOST/NEOFUNDS  
MAIL FINANCE - LEASE ON POSTAGE METER & SCALES  
UPS  
U.S. POST OFFICE

**OTHER**

708 BOARD AUTHORIZED VENDORS  
BEELMAN LOGISTICS, LLC  
BOND COUNTY HEALTH DEPARTMENT  
CAPITAL ONE CREDIT CARD FOR HIGHWAY DEPARTMENT  
CASEY'S BUSINESS MASTERCARD  
CIRCUIT CLERK FUNDS (308, 310, 360, 494)  
CORONER FUND (329)  
COUNTY BOARD MEMORIAL FUND  
COUNTY CLERK FUNDS (325, 327)  
ELECTION & PROCESSING JUDGES  
ELECTION POLLING PLACES RENT  
FKG OIL  
GLOBAL TECHNICAL SYSTEMS, INC. (GTSI) for Sheriff grant expenditures up to \$300,000  
INFRASTRUCTURE TECHNOLOGY SOLUTIONS  
LITCHFIELD BITUMINOUS CORPORATION  
LOUIS MARSCH  
JOE MEYER TRUSTEE & DELINQUENT PROPERTY MAINTENANCE FUND  
MONTGOMERY COUNTY CIRCUIT CLERK  
MONTGOMERY COUNTY HIGHWAY FUEL BILLS

OTHER (continued)

NOKOMIS QUARRY

OTIS ELEVATOR

PROBATION FUNDS (495, 496, 497, 498)

PROBST VETERINARY CLINIC

PUBLIC DEFENDER FUND (335)

SHERIFF FUNDS (286, 287, 288, 289)

STATE'S ATTORNEY FUNDS (280, 380)

TRANSFER AMONG COUNTY FUNDS

TREASURER FUND (330)

VETERANS ASSISTANCE COMMISSION (284)

WARNING LITES OF SOUTHERN ILLINOIS

PAYROLL/SALARY/INSURANCE

BLUE CROSS BLUE SHIELD

CENTRAL LABORER'S PENSION, WELFARE & ANNUITY FUNDS

CHARD SNYDER

DEARBORN LIFE INSURANCE

DEDUCTION CHECKS

ILLINOIS COUNTIES RISK MANAGEMENT TRUST (ICRMT)

IDES (UNEMPLOYMENT TAX)

ILLINOIS PUBLIC RISK FUND

IL 501 (STATE PAYROLL TAX)

IMRF (RETIREMENT)

IRS-941 (FEDERAL PAYROLL TAX)

METROPOLITAN LIFE

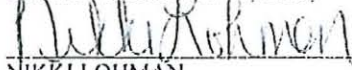
REIMBURSE SALARIES

SOCIAL SECURITY

DISCLAIMER

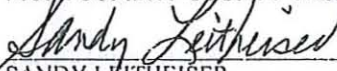
LIST MAY INCLUDE ANY UNFORESEEN EXPENSE FOR WHICH OFFICE HOLDER DETERMINES IS REQUIRED FOR DAILY COUNTY OPERATIONS AND RECEIVES VERBAL AND/OR WRITTEN APPROVAL FROM COUNTY BOARD COMMITTEE CHAIRPERSON.

DATED FEBRUARY 11, 2025,




NIKKI LOHMAN

MONTGOMERY COUNTY TREASURER



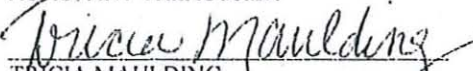
SANDY LEITHISER

MONTGOMERY COUNTY CLERK/RECORDER



TRISH ROEMELIN

ASSISTANT TREASURER



TRICIA MAULDING

ACCOUNTS PAYABLE DEPT. HEAD/CHIEF DEPUTY CLERK/RECORDER



**MONTGOMERY COUNTY REPORT BY FUND/ACCT**

**As of December 2024**

*- Special Fund Category*

CHECKING ACCT #	CASH ACCT #	FUND	OFFICE	FUND NAME	OFFICE NAME	COMMITTEE NAME
6608761	101014	100	000	General Fund	General Government	Finance
6608761	101014	100	010	General Fund	County Clerk	Finance
6608761	101014	100	015	General Fund	Treasurer	Finance
6608761	101014	100	020	General Fund	Coroner	Finance
6608761	101014	100	025	General Fund	Regional Office of Education	Finance
6608761	101014	100	030	General Fund	Supervisor of Assessment	Finance
6608761	101014	100	035	General Fund	Board of Review	Finance
6608761	101014	100	040	General Fund	County Board	Finance
6608761	101014	100	043	General Fund	Information System	Finance
6608761	101014	100	045	General Fund	Election	Finance
6608761	101014	100	047	General Fund	General Administrative	Finance
6608761	101014	100	053	General Fund	Montgomery County Judges	Finance
6608761	101014	100	055	General Fund	State's Attorney	Finance
6608761	101014	100	060	General Fund	Circuit Clerk	Finance
6608761	101014	100	065	General Fund	Probation	Finance
6608761	101014	100	070	General Fund	Public Defender	Finance
6608761	101014	100	075	General Fund	Jury and Jurors	Finance
6608761	101014	100	077	General Fund	Court Appointed	Finance
6608761	101014	100	085	General Fund	EMA	Finance
6608761	101014	100	273	General Fund	GIS	Finance
6608761	101014	100	300	General Fund	Coordinated Services	Finance
6608761	101014	100	301	General Fund	EPA - Solid Waste	Finance
6608761	101014	270	270	Insurance Claims and Judgements	Insurance Claims and Judgements	Finance
6608761	101014	275	275	Workmans Compensation	Workmans Compensation	Finance
6608761	101014	276	276	Unemployment Compensation	Unemployment Compensation	Finance
6608761	101014	283	283	Senior Social Services	Senior Social Services	Finance
6608761	101014	385	385	GRANT FUNDS	GRANT FUNDS	Finance
6255147	101059	375	375	Coal Royalties	Property Restoration	Finance

CHECKING ACCT #	CASH ACCT #	FUND	OFFICE	FUND NAME	OFFICE NAME	COMMITTEE NAME
6793841	101400	400	400	ARPA Funds	ARPA Funds	No Comm. (attach ordinance)
6608761	101014	100	005	General Fund	Buildings & Grounds	Building & Grounds
6608761	101014	100	080	General Fund	Sheriff	Building & Grounds
6608761	101014	285	285	E-Citation	E-Citation	No Comm.
6608761	101014	286	286	Sheriff DUI Fund	Sheriff DUI Fund	No Comm. -Copy B&G
6608761	101014	287	287	Mo Co Drug Fund	Mo Co Drug Fund	No Comm. -Copy B&G
6608761	101014	288	288	Failure to Appear Warrant Fee	Failure to Appear Warrant Fee	No Comm. -Copy B&G
6608761	101014	289	289	Education & Enforcement Fund	Education & Enforcement Fund (see attached resolution)	No Comm. -Copy B&G
6608761	101014	100	046	General Fund	Economic & Infrastructure Develop.	Development
6608761	101014	246	246	Hotel Tax	Hotel Tax	Development
6608761	101014	365	365	Animal Control	Animal Control	Development
6608761	101014	366	366	Pet Population Control	Pet Population Control	Development
6608761	101014	370	370	Animal Control - Vanek Estate	Animal Control - Vanek Estate	Development
6608761	101014	225	225	County Highway	County Highway	Road & Bridge
6608761	101014	235	235	County Aid To Bridges	County Aid To Bridges	Road & Bridge
6608761	101014	245	245	Federal Aid Matching	Federal Aid Matching	Road & Bridge
6909936	101056	230	230	County Motor Fuel	County Motor Fuel	Road & Bridge
6369503	101057	240	240	Township Motor Fuel	Township Motor Fuel	Road & Bridge
6259078	101058	255	255	Township Bridge	Township Bridge	Road & Bridge



CHECKING ACCT #	CASH ACCT #	FUND	OFFICE	FUND NAME	OFFICE NAME	COMMITTEE NAME
6715576	101051	105	105	Rental Housing Surcharge	Rental Housing Surcharge	NO COMM.
118184	101039	110	110	IRS 941 Payment	IRS 941 Payment	NO COMM.
118206	101052	127	127	County Board Trustee	County Board Trustee	NO COMM.
118214	101053	132	132	Trustee Payment Account	Trustee Payment Account	NO COMM.
6608761	101014	203	203	Community Mental Health	Community Mental Health	NO COMM.
6608761	101014	210	210	IMRF	IMRF	NO COMM.
6608761	101014	215	215	Social Security	Social Security	NO COMM.
6608761	101014	280	280	State's Attorney Drug Asset Forfeiture	State's Attorney Drug Asset Forfeiture	NO COMM.
6608761	101014	284	284	Veterans Assistance Commission	Veterans Assistance Commission	NO COMM.
6608761	101014	304	304	Law Library	Law Library	NO COMM.
6608761	101014	305	305	County Court Fund	County Court Fund	NO COMM.
6608761	101014	308	308	Document Storage	Document Storage	NO COMM.
6608761	101014	310	310	Automation Circuit Clerk	Automation Circuit Clerk	NO COMM.
6608761	101014	325	325	Record Keeping Improvement	Record Keeping Improvement	NO COMM.
6608761	101014	327	327	Automation Fund - County Clerk	Automation Fund - County Clerk	NO COMM.
6608761	101014	329	329	Automation Coroner	Automation Coroner	NO COMM.
6608761	101014	330	330	Automation Fund - Treasurer	Automation Fund - Treasurer	NO COMM.
6608761	101014	335	335	Automation Fund - Public Defender	Automation Fund Public Defender	NO COMM.
6608761	101014	340	340	Public Defender Fund	Public Defender Fund	NO COMM.
6608761	101014	350	350	Opioid Settlement Fund -States Atty	Opioid Settlement Fund -States Atty	NO COMM.
6608761	101014	355	355	Cannabis - Sheriff	Cannabis - Sheriff	NO COMM.
6608761	101014	360	360	Separate Maint. & Child Support	Separate Maintenance & Child Support	NO COMM.
6608761	101014	380	380	States Attorney Automation Fund	States Attorney Automation Fund	NO COMM.
6608761	101014	494	494	Electronic Citation Fund	Electronic Citation Fund	NO COMM.
6608761	101014	495	495	Drug Court	Drug Court	NO COMM.
6608761	101014	496	496	Victim Impact Panel	Victim Impact Panel	NO COMM.
6608761	101014	497	497	Probation Fee	Probation Fee	NO COMM.
6608761	101014	498	498	Drug Test/EM Fees	Drug Test/EM Fees	NO COMM.

CHECKING ACCT #	CASH ACCT #	FUND	OFFICE	FUND NAME	OFFICE NAME	COMMITTEE NAME
6608761	101014	425	425	Sale in Error	Sale In Error (See Resolution)	No. Comm.
6608761	101014	435	435	Escheats	Escheats	NO COMM.
118273	101041	475	475	County Employees Group Insurance	County Employees Group Insurance	NO COMM.
6413843	101054	200	200	Public Health	Public Health	Health
116645	101062	505	505	Collector's Account	Property Tax	NO COMM.
6780828	101060	600	600	Drainage Districts	Drainage Districts	NO COMM.
6386621	101061	911	911	ETSB	ETSB	911



**ORDINANCE # 25-\_\_\_\_\_**  
**Amending Ordinance #22-04 passed February 8<sup>th</sup>, 2022**  
**AN ORDINANCE ESTABLISHING THE**  
**REIMBURSEMENT OF ALL TRAVEL, MEAL, LODGING AND/OR LOCAL**  
**TRANSPORTATION EXPENSES OF OFFICERS AND EMPLOYEES IN THE COUNTY OF**  
**MONTGOMERY, ILLINOIS**

**WHEREAS**, Montgomery County, Illinois is a non-home rule unit of local government pursuant to Article VII, § 8 of the 1970 Illinois Constitution;

**WHEREAS**, the Local Government Travel Expense Control Act, Pub. Act 99-0604, requires all non-home rule local public agencies, including counties, to regulate, by ordinance or resolution, the reimbursement of all travel, meal, lodging **and/or local transportation** expenses of their officers and employees by the effective date of January 1, 2017; and

**WHEREAS**, the Montgomery County Board has determined that it must comply with the Act by passage of this ordinance.

**NOW, THEREFORE, BE IT ORDAINED** By the County Board of Montgomery County, Illinois, that the following Ordinance to Regulate the Reimbursement of all Travel, Meal and Lodging Expenses of their Officers and Employees Be and Hereby is Adopted.

**SECTION I: Definitions.**

The following words, terms and phrases, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Entertainment: includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.

Travel: any expenditure directly incident to official travel by employees and officers of the County or by wards or charges of the County involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

**Officers and Employees: Individuals employed by Montgomery County Government.**

**SECTION II: Official Business for which Expenses May Be Reimbursed.**

- (1) **All reimbursement for out of state overnight travel, meals, lodging and/or local transportation must have prior written approval from either the County Board Chairperson or the presiding County Board Committee Chairperson per 50 ILCS 150/20.**
- (2) An official of the County shall be entitled to reimbursement for travel, including meals or lodging, related to the following types of official business:
  - a. Education conferences related to the duties of the officer of the County;
  - b. Site visits to current or potential vendors of the County
- (3) An employee shall be entitled to reimbursement for travel, including meals or lodging, related to the following types of official business:
  - a. Education conferences related to the duties of the employee of the County;
  - b. Site visits to current or potential vendors of the County
  - c. Site visits to other Government agencies/facilities or other sites to attend meetings as assigned.

**SECTION III: Maximum Allowable Reimbursement for Expenses**

- (1) **Unless otherwise excepted herein, the maximum allowable reimbursement for an employee or officer of the County shall be those rates set by the U.S. General Services Administration (GSA) at *gsa.gov*. Individual travel location rates can be found by searching by City and State or Zip Code for the travel destination on this website.**

**SECTION IV: Approval of Expenses**

The Board must approve the following reimbursements for travel, including meals or lodging, by a roll call vote at an open meeting of the Board:

- (1) Any expense of any officer or employee that exceeds the maximum permitted in Section III; or  
(2) Any expense of any member of the Board.

**SECTION V: Documentation of Expenses**

Before any reimbursement for travel, including meals or lodging, may be approved pursuant to Section IV, a standardized form for submission of travel, meal, lodging **and/or local transportation** expenses supported by the following minimum documentation shall first be submitted to the Board:

- (1) an estimate of the cost of travel, meals, lodging **and/or local transportation** if expenses have not been incurred or a receipt of the cost of the travel, meals, lodging **and/or local transportation** if the expenses have already been incurred;  
(2) the name of the individual who received or is requesting the travel, meal, lodging **and/or local transportation** expense;  
(3) the job title or office of the individual who received or is requesting the travel, meal, lodging **and/or local transportation** expense; and  
(4) the date or dates and nature of the official business in which the travel, meal, lodging **and/or local transportation** expense was or will be expended.

All documents and information submitted under this Section are public records subject to disclosure under the Freedom of Information Act, 5 ILCS 140/1 *et seq.*

**SECTION VI: Entertainment Expenses**

No employee or officer of the County shall be reimbursed by the County for any entertainment expense.

**SECTION XII: Effective Date.**

This Ordinance shall be in full force and effect from and after its passage. Passed by the Montgomery County Board this \_\_\_\_ day of \_\_\_\_\_, **2025.**

AYES: \_\_\_\_ NAYS: \_\_\_\_ PRESENT: \_\_\_\_ ABSTAIN/ABSENT: \_\_\_\_

\_\_\_\_\_  
COUNTY CLERK

Passed and approved this \_\_\_\_ day of \_\_\_\_\_, **2025.**

\_\_\_\_\_  
Montgomery County Board Chairman

ATTEST:

\_\_\_\_\_  
COUNTY CLERK