



LINK

Local Information, News & Know-How

January/February 2020

Volume 11 | Issue 1

Upcoming Dates:



January 16-17:
IL Assn. of Drainage Districts Conference

February 18:
Governmental Affairs Leadership Conference (GALC)

February 26-27:
Rural Community Economic Development Conference

March 17:
General Primary Election

April 14:
Annual Town Meeting

A look back on 10 Years of LINK

by Brenda Matherly

For 10 years, our in-house, local government publication has been providing you with local information, news, and know-how!

This issue spotlights some of our key articles over the past decade, and a look at what's coming in the weeks and months ahead.

It has been our goal for each issue of LINK to give you a glimpse of the local issues that counties across the

state are dealing with and the approaches they use to solve them.

This bi-monthly publication can be found on our website at: <https://www.ilfb.org/resources/media-and-publications/link/>



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Cities, towns & villages

There's a difference in Illinois

by Kirby Wagner
(September/October 2017)

As you drive through Illinois, you may recognize similar signage as you approach the limits of each inhabited area. That sign usually displays the name of the municipality, a slogan if one exists, and occasionally a recent local state champion.

"The Town of", "The City of", and "The Village of", phrases that precede the name of the municipality, is the part of the signage that holds important meaning. Those phrases explain what type of municipality it is and explains its historical background.

Illinois' first constitution had no explicit instructions on the creation and powers of municipal governments that were, instead, created by

the legislature under special acts. These special acts were called charters.

The constitution of 1870 eliminated legislative ability to create new towns. Instead, the legislature passed a general law concerning the creation and powers of municipalities. When a developing area desired to incorporate, it looked to the Illinois Municipal Code for the rules to follow. This practice continues today under the constitution of 1970.

This means that any new municipality would be a city or a village; (no more towns will be created.) Towns, however, were not required to drop their "incorporated town" designation and incorporate as a city or a village. Towns may remain incorpo-

(See **Cities** on page 3)

Did You Know...?

LINK just completed its 10th year of publication!

Here's to many more!



Property Tax Bill

A Better Understanding

by Brenda Matherly
(March/April 2012)

Tis the season. As Holidays wrap up, it's a sign that winter will eventually give way to longer and warmer days of spring. So when that happens, you can start to expect a trip to the mailbox that will have you walking back to the house with your tax bill in hand, and a few questions on your mind. One thing is clear on that bill...the amount due. But what else is included on the statement, and how is that amount determined?

All real property in Illinois is taxable unless specifically exempted by statute. The property taxes you and your neighbors pay contribute to the lion's share of revenue needed to operate the local units of government that serve your county and community.

Each taxing district goes through an annual budget process to determine how much money they will need to operate based on past experience and projections. An example of a taxing district that might serve you include, county, township, school district, fire protection district, library district, etc... As a matter of fact, Illinois ranks number one among all states as having the largest number of local units of government; 6994, give or take.

A large percentage of funding for these units of local government comes from your property tax dollars. The amount needed by each district is divided by the total Equalized Assessed Value (EAV) within the district's service area. This calculation determines the total tax rate for that district. The tax rate is stated in terms of percentage of the district's total EAV.

Once each district has calculated their tax rate, the county clerk combines those totals to

create an aggregate rate. That rate is paid by you, the taxpayer, in relation to the value of real property you own.

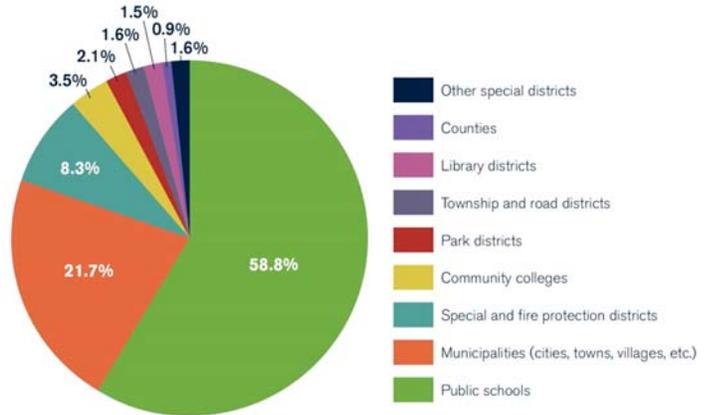
These individual tax rates are generally located in the center portion of the tax bill listed next to their corresponding taxing district. The tax bill is calculated by multiplying the aggregate tax rate by your property's assessed value. An example of an aggregate rate of 7.986 is provided below:

Example Tax Bill:	
County	1.021
School District	4.468
Road District	1.490
Library District	0.219
Park District	0.788
TOTAL	7.986

Based on this example, a taxpayer with this tax bill who's property has an EAV of \$30,000 would have an amount due of \$2,395.

Your property's assessed value is identified and labeled as such on your tax bill. This value equals 33 1/3% of the total fair value of the property. The assessed value is commonly located in the right-hand column of your tax bill. Included in that column may also be the property's full value, the township and/or county multipliers and a list of property exemptions.

On your tax bill, you will also find the Property Index Number



Source: Illinois Department of Revenue

@illinoispolicy

(PIN), each parcel of property in Illinois is assigned a unique PIN for the purpose of identification. This information is most often found in the top portion of the bill.

Along with the PIN, each property is given a tax code. This code represents the various taxing districts that levy taxes against your parcel of property. These taxing districts usually include the county, city, school district, park district, library (just to name a few), in which the property is located. All properties with the same tax code have the same tax rate and are subject to the same taxing authorities.

Additional information on your bill may include the name and address of your township assessor, the name of the township where your property is located, a legal description of the property and perforated installment slips to include with your payment.

For additional information and definition of terms related to property taxes, visit Illinois Department of Revenue's website at: <https://www2.illinois.gov/rev/research/publications/Documents/pios/pio-16.pdf>

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Cities

(Continued from page 1)

rated towns if they wish to do so.

The 1,298 municipal governments in Illinois are made up of cities, villages, and towns. There are no significant differences of legal powers or status, but there is a difference in their creation and governing bodies.

There were approximately 394 towns created through special charter prior to the 1870 constitution. Nineteen of those towns still exist today. Towns operate under the provisions of the charters they were created under.

Most municipal governments function with City Aldermen or Village Trustees. There are differences under these standard forms, such as the number of members of the governing body, terms, and representation.

Rules for incorporation of a city and a village are different. The requirements to incorporate as a village vary with population of

the county as well as other criteria, such as a minimum population of 200 in permanent housing. The minimum population requirement for incorporation as a city is 2,500 residents.

In villages, the trustees are the governing body. Normally village boards are served by 6 trustees



but, can be reduced to 4 trustees following a referendum in favor of the change. Trustees can be elected either by district or at large. Trustees serve 4-year terms unless a referendum passes to approve a 2-year term.

City governments are run by al-

derman. The number of aldermen that represent a city is dependent on population. Aldermen are elected from wards. Aldermen serve staggered 4-year terms so that elections are held every 2 years.

Illinois statutes also offer more complex variations that may be adopted by cities or villages needing a more specific make up. These variations are the commission form, the manager form, the administrator form, the special charter form, and the strong mayoral form. Each form provides its own guidelines for the selection of officers, their powers and duties, and the general function of government.

Each municipality has its own story of creation. There is a difference between the three types and that difference is not in authorities, or status, but it represents a significant part of Illinois history that lives on today.

[LINK](#)

County Budget Process Should Involve You!

by Brenda Matherly
(May/June 2009)

Webster's dictionary defines budget as "a summary of intended expenditures along with proposals for how to meet them." Counties define budget as "a document through which the board determines what services will be provided, how they will be funded and to what level they will be funded." What it really boils down to is "money in vs. money out." In the case of the county, that simple definition has significant impact on the programs and services offered to its residents.

A county needs revenue to provide services such as road maintenance, protection of people and property and conducting local elections. The three primary revenue sources for counties are: property tax; sales tax; and, intergovernmental assistance. Of those, property tax is the revenue frontrunner.

Both property taxes and daily operations of county government affect the majority of land owners in Illinois. That said, few citizens get involved in the county budget process. Maybe a better understanding of that process

will encourage citizen involvement at the county level and inspire involvement in other units of local government.

County expenditures break down into four primary areas of spending. Those areas are social services and income maintenance, governmental administration, transportation and public safety.

Support for public welfare, hospital and health care

(See **Budget** on page 5)



County Zoning and Agriculture

by Brenda Matherly
(May/June 2016)

Is zoning the “four letter” word it is often perceived to be? The answer to that question often depends on who’s asking.

DIFFERING VIEWS

For landowners concerned about the development of activities and structures built around their property, they might view it as a protective benefit. For those landowners interested in unimpeded development of their own property, they might view it as a restrictive limitation. In reality, each view holds a bit of truth, but neither view, by itself, is entirely accurate.

So long as landowners’ unrestrained freedom to exercise their own interests is not threatened by others, they tend to view zoning as a limitation. On the flip side, when landowners’ interests are threatened by the unrestricted actions of others, they tend to view zoning as a protection.

ESSENCE

So, maybe the easier question to answer is, what is zoning? The short-and-sweet definition is, the locally-designed and administered division of land into different types and degrees of uses.

This type of administration of land use can be useful in many ways. It can prevent incompatible uses of adjacent property,

preserve farmland and open spaces, guide orderly development, provide for more efficient delivery of services, and help protect the public’s safety and well-being.

CONTROLS

However, there are also some drawbacks to zoning. It creates some restrictions on the use of property and adds administrative costs to the local units of government. It also institutes “red tape” for citizens including, permits government review of proposed use and associated costs to the property owner.

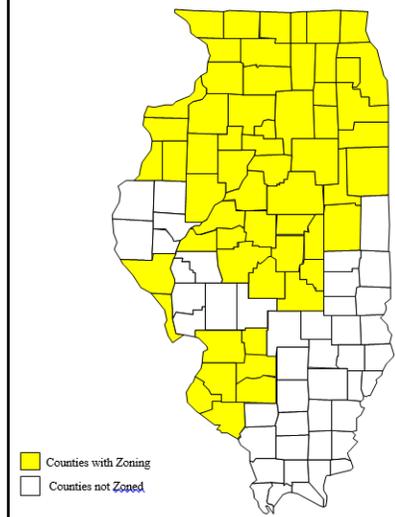
Zoning can impact four primary factors of development for most properties. Those four factors are: location, property use, the intensity of the project and setback limitations.

AGRICULTURE

But, what impact does zoning have on agriculture? The Illinois statute says... *“the powers in this section of statute shall not be exercised...so as to impose regulations or require permits with respect to land used or to be used for agricultural purposes...or with respect to ... buildings or structures used or to be used for agricultural purposes upon such land except that such buildings or structures...may be required to conform to building or set back lines...”*

In other words—when it comes to agriculture—of the four primary restrictions of zoning men-

Illinois Counties Zoned



Zone District Types

- A Agriculture
- R Residential
- C Commercial
- I Industrial

Other specialized types also exist locally.

Any of these may be further divided into sub-districts locally.

Ag Districts – Possible Sub-District Types

Use and Intensity

- A-1 Ag only
- A-2 Ag & minimal other uses
- A-3 Ag & more intensive other uses

“Other” might include:

- Residential – non-farm, single or multiple
- Light industrial or cottage
- Light commercial
- Conservation

(See Zoning on page 7)

Budget

(Continued from page 3)

services are dollars spent from the area of social services and income maintenance. Financial administration, judicial operations and employee benefits are considered government administration. Highway maintenance falls under transportation. Support for police, fire and correction facility services are examples of dollars spent on public safety.

With so many valuable services at stake, citizen involvement in the county budget process will lead to a better understanding of where tax dollars go and increase the level of confidence in local government.

Citizen involvement also helps county government identify the spending and program priorities of local residents.

The first step to getting involved is understanding the county budget process timeline. This also presents the first challenge. Illinois has no state-mandated uniform timeline for the county budget process. Each county determines their fiscal year and adopts their own ordinances and guidelines within the parameters of that fiscal year. However, the majority of counties in Illinois end their fiscal year on November 30.

State statute does require a number of procedures that counties must follow when preparing, presenting and approving their annual budget. For starters, Illinois state statute requires all counties to prepare an annual budget. The counties must also make that proposed budget available to the

public for review at least 15 days before final action is taken.

The annual budget must contain a statement of receipts and payments, as well as revenue and expenditures from the previous year. A statement of money in the county treasury that was not spent in the last fiscal year must also be reported. Looking ahead, the county must include an estimate of income as well as a detailed estimate of expenditures for the current fiscal year.



During the budget process, the county (in counties under township form of government,) finance committee is responsible for the majority of the budget development. Therefore, the next step is getting involved at the county board's committee level. Attend committee meetings and get to know those local officials who sit on the county board.

The process begins with the creation of a budget calendar. The calendar is designed to outline county administration deadlines and assign responsibilities to the county administration. For the majority of the counties in Illinois, that process begins in June.

Following the creation of a budg-

et calendar, the county's finance committee begins their work with the departmental staff to establish each department's revenue and expense budget. Each department completes their estimates and submits their preliminary budgets around July or early August.

The finance committee continues to work with individual departments and local officials to finalize the preliminary estimates. During this time, the finance committee, or county administrator, may hold meetings with individual departments and local officials to make budget adjustments. Once this process is completed, the committee will report on the budget process to the full county board. This usually takes place in mid to late fall.

The finance committee is also responsible for holding a public hearing on the proposed budget. These hearings are subject to the open meetings act and must be published in a newspaper of general circulation not more than 14 days or less than 7 days prior to the hearing. The public hearings are the final stages in the budget process. Citizen involvement at this stage has little influence on the final budget.

Following the hearing, the finance committee reviews any appeals and has the authority to make final adjustments to the proposed budget. Prior to November 30, the finance committee submits the proposed budget to the county board for final approval and adoption. December 1 begins the start of the new fiscal year.

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Township Government:

The Grassroots Form of Government

by Brenda Matherly
(March/April 2014)

Illinois is known for its many units of local government; 6994 units, give or take. Included in that number are the 1429 civil townships spread through 85 counties in the state, not to be confused with congressional townships.

In Illinois, there are two kinds of townships. The civil township refers to the actual unit of government, which is different from the congressional township. The congressional township is a measurement of area set up in a grid-like system consisting of six-mile squares across the state.

While the concept of township government dates back to the Anglo-Saxon era in England, it was not established in Illinois until 1848 under the 1848 state constitution. At that time, Illinois had 99 counties. In the first year, a quarter of those counties adopted this structure of government. By the second year, over two thirds of the counties were on board. Today, 85 of our 102 counties operate under the township form of government.

Its popularity is due, in part, to its accountability. This form of government is often referred to

as the grassroots government because it is one of the closest levels of government to the people.

The role of township government, by statute, is to provide three primary functions: general assistance programs to qualifying residents; property assessment; and maintenance of township roads and bridges. General assistance at the township level provides help to the impoverished, according to local standards and needs. Accurate property assessments provide income by valuing property for the purpose of taxation used to help fund all local units of government.

Beyond these mandated functions, many townships offer a variety of social services designed to improve life for their residents. These services can include senior citizen and youth programs, transportation, and cemetery maintenance.

Another important function of the township is to hold the Annual Town Meeting. Every township is required to hold this meeting on the second Tuesday in April each year. So mark your calendar for April 14 this year. At these meetings, those that show up have the power. At-

tending this meeting is the only instance in which the citizens have a direct say in how their government is run. *For more information on the Annual Town Meeting, be sure to check out our upcoming March/April LINK publication.*

Townships have elected officials who are responsible for performing prescribed duties to help facilitate the roles and services of the township. The supervisor is one of those elected officials. By statute, the supervisor is the chief executive officer of the township. He or she also serves as treasurer of the township funds, ex officio treasurer of the road and bridge fund, supervisor of general assistance and a member of the board of trustees.

The town clerk, also elected, is the keeper of all the township records, performs election duties, distributes advertisements and notices for the township and the road district, and convenes the Annual Town Meeting.

Each township has four trustees elected at large, known as the board of trustees. Generally speaking, the board to trustees serves as the legislative body and sets township policy.

And finally, the township highway commissioner is the elected official in charge of the roads and bridges in the road district. While the highway commissioner might be considered a township official, the road district is real

(See **Township** on page 7)



Celebrating our 2019 Liberty Bell Winners

by Brenda Matherly

Congratulations to our most recent Liberty Bell winners. The five counties that will be proudly displaying the prestigious Liberty Bell trophy this year are:

- Edwards County Farm Bureau®
- Ogle County Farm Bureau®
- Pike-Scott Farm Bureau®
- Wayne County Farm Bureau®
- Will County Farm Bureau®

Now in its 56th year, the award recognizes outstanding efforts by a county Farm Bureau in both local affairs and



legislative programs throughout the year.

Winning this award is a tribute to the priority our organization places on being actively involved in local affairs and legislative activities.

As we look to the future, we see more and more opportunity for county Farm Bureau staff and leadership to keep up the good work and take an active role in all things local. Whether it's having input on legislation impacting local issues, developing a relationship with local government officials, creating local policy or serving as an elected official.

Let's continue to make local involvement a priority!

[LINK](#)

Township

(Continued from page 6)

ly a separate unit of government. This means the board of trustees and the township supervisor have no authority over the highway commissioner or the operations of the road district, except for approval of the road district budget.

Getting to know your township officials and learning more about how that unit of government is run is a great opportunity to better understand the opportunities and challenges facing your community and your government.

For more information on township government visit the website of the Township Officials of Illinois (TOI) at <http://www.toi.org/>.

[LINK](#)



Zoning

(Continued from page 4)

tioned above (location, use, intensity and setback), only setback limitations apply. Counties may not use zoning to regulate land and buildings used for agricultural purposes including limitations on size, location and design. However, the county can require that farmers get a permit when building or expanding structures. While the county may not charge for that permit, the permitting process does allow for easier administration and recording of new/improved property throughout the county.

Counties can also place setback restrictions on ag buildings. These setback restrictions are generally intended to provide some distance between the building and property boundaries, roads and public right-of-way.

An Appellate Court also held up

a ruling (*DeKalb v. Vidmar 1993*) that—in certain cases—considers the farmer's residence as a part of the farm and thereby is generally subject to only those local zoning regulations that apply to other farm buildings.

SUMMARY

Limiting the impacts and restrictions zoning has on agriculture helps to maintain the viability of ag industry statewide. Still, counties that have zoning and those that are considering zoning deal with difficult decisions impacting all property.

While zoning may or may not be a "four-letter" word, it does create both limitations and benefits. Balancing those is key to its acceptance as an effective administrative tool for providing for the general welfare of the citizens of the county.

[LINK](#)

Intergovernmental Cooperation

It's a means of improving efficiencies that has a myriad of applications in Illinois with its nearly 7,000 units of local government.

by Kevin Rund
(January/February 2013)

Back when I was a kid on the family farm, my Dad and uncle farmed separately. But, when it came to the single most expensive piece of equipment they both needed, they shared in the cost of a combine and coordinated their harvest efforts accordingly.

That joint purchasing and coordinated use is still done by farmers today. But it's also a great way for local units of government to pool resources for significant cost savings and efficiencies.

Article VII of the [1970 Illinois Constitution](#) encourages the use of intergovernmental cooperation by all units of government. Illinois Farm Bureau® policy parallels that stance. It suggests, in part, we will work with all interested groups and organizations to identify methods which can be implemented locally to encourage local government coopera-

tion. In fact, our policy #106 is all about intergovernmental cooperation.

State statute includes the [Intergovernmental Cooperation Act \(5 ILCS 220/.\)](#)

What are some examples? Well, like the combine on the farm, expensive pieces of road maintenance equipment that see limited use throughout the year can often be shared between road districts—particularly those that have relatively few miles of road to maintain and/or limited capital budgets.

There are several examples of counties owning a specialized piece of equipment that share it with township road districts. County highway departments often organize volume equipment purchases that benefit not only the road districts, but the county as well.

Don't limit your thinking to equipment ownership. Intergov-

ernmental cooperation can be applied to an array of other cooperative efforts, too, such as: volume materials purchasing, professional services, shared EMS programs, joint youth or senior programs, combined planning efforts, etc. There's almost no limit to what two or more units of government can share if they can forge a mutually-acceptable joint governmental agreement.

Cities get into the act, too. As an example, in at least one case, the county contracts with the city to operate the county's zoning program. One set of personnel and one office with computer equipment used to operate two separate zoning ordinances.

Check with units of local government in your own county to learn whether they're taking advantage of this approach. It could be well worth your effort in finding savings for taxpayers.

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PRIMARY ELECTIONS

2020

February 6	Early Voting begins
February 18	Regular registration ends
February 19	Grace period registration and voting begins
March 1	Online registration ends
March 16	Early Voting ends
March 17	Election Day



March General Primary – March 17, 2020

TO BE NOMINATED*

- President
- United States Senator
- Representatives in Congress - All 18 Districts
- State Senators Districts: 1, 4, 7, 10, 13, 16, 19, 22, 25, 28, 31, 34, 37, 40, 43, 46, 49, 52, 55, 58 (for 2-year term)
- Representatives in the General Assembly - All 118 Districts
- Sanitary District Commissioners/Trustees
(Prairie DuPont Levee & Sanitary District Candidates file with SBE)
- Circuit Clerks
- Recorders (in counties with a population of 60,000 or more inhabitants)
- State's Attorney
- Auditors (in counties with a population over 75,000 and under 3,000,000)
- Coroners
- Regional Superintendent of Schools (vacancies)
- County Commissioners (Counties not under township organization)
- County Board Members (Counties under township organization)
- Judges (Additional Judgeships if required)
 - Supreme Court Judges, Vacancies will be filled
 - Appellate Court Judges, Vacancies will be filled
 - Circuit Court Judges, Vacancies will be filled
 - Resident Circuit Court Judges, Vacancies will be filled
 - Subcircuit Judges, Vacancies will be filled

Source: Illinois State Board of Elections



TO BE ELECTED

- Delegates and Alternate Delegates
(In accordance with approved Delegate Selection Plans)
- Precinct Committeemen (all counties, excluding Cook)
- Ward Committeemen (City of Chicago)

*10 ILCS 5/7-19 Ballot Order

President of the United States, State offices, congressional offices, delegates and alternate delegates, trustees of sanitary districts, county offices, judicial offices, municipal offices (municipalities with annual elections) precinct or ward committeemen.

QUESTIONS OF PUBLIC POLICY

Whether there is a referendum question on your ballot will depend on whether either a local board passed a resolution—or voters signed petitions—to place such a question on the ballot. Questions can be binding or advisory and can range from issues of land use to tax rates to establishment (or dissolution) of local units of government and more. You can inquire of your county clerk for information about question(s) that will appear on the ballot in your precinct.

The 31st Annual Rural Community Economic Development Conference

Source: Rural Partners

The Illinois Institute for Rural Affairs will host the 31st Annual Economic Development Conference "Designing Our Future to Reach New Heights," February 26-27, 2020, at the President Abraham Lincoln Hotel, 701 E Adams Springfield, IL.

This annual statewide conference is uniquely focused on improving the quality of life for small rural communities throughout the state, featuring speakers from Illinois and beyond, who will share their experience and expertise. The event will feature session speakers, as well as breakout sessions addressing strategies de-

signed to discuss creative strategies for the future of rural Illinois.

The Illinois Institute for Rural Affairs will soon be providing details and additional information on their website at: <https://www.iira.org/>

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Governmental Affairs Leadership Conference

Leadership of our Legacy

On February 18, 2020, Illinois Farm Bureau will hold its annual Governmental Affairs Leadership Conference (GALC) at the President Abraham Lincoln hotel in Springfield, Illinois.

This one day conference will feature dynamic speakers, information, and training sessions on key issues impacting agriculture, public policy and organizational priorities. Farm Bureau leaders will have an opportunity to keep up with current issues and network with agency representatives and elected officials.



Reserve your place at this conference! To register, you may con-

tact your county Farm Bureau manager. For details, visit our event website at www.ilfb.org/GALC

Hotel reservations must be made through county Farm Bureaus. A block of rooms has been reserved.

Much more information to come. Visit the website for the latest.

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