

**MACON COUNTY BOARD  
FINANCE COMMITTEE MEETING**

**MACON COUNTY OFFICE BUILDING  
COUNTY BOARD ROOM #514  
121 S. MAIN STREET    DECATUR, IL 62523  
May 31, 2022    5:15 P.M.**

**MEMBERS PRESENT**

Kevin Greenfield, Chair  
Ryan Kreke  
Debra Kraft  
Linda Little, Vice Chair

**MEMBERS ABSENT**

Marcy Rood  
Helena Buckner  
Greg Mattingley

**COUNTY PERSONNEL PRESENT**

Rocki Wilkerson, Workforce Investments  
Sheriff Jim Root  
John Jackson, Treasurer  
Carol Reed, Auditor's Office  
Josh Tanner, County Clerk  
Mary Eaton, Recorder  
Kim Fowler, S of A  
Mike Baggett, State's Attorney's Office  
Jeannie Durham, County Board Office

**CALL TO ORDER**

The meeting was called to order by Chairman Greenfield at the Macon County Office Building.

**APPROVAL OF THE MINUTES FROM PRIOR MEETING**

Ms. Little made a motion to approve minutes of the 5/02/2022 Finance Committee meeting, seconded by Mr. Kreke & the motion carried 4-0

**CLAIMS**

Ms. Little made a motion to approve the claims as presented, seconded by Ms. Kraft and the motion carried 4-0.

**REPORTS**

**Audit Sub Committee –**

Ms. Reed reported that the Audit Sub Committee will need to plan a meeting. The audit is wrapping up as we speak. A copy is being sent to the Government Finance Officers Association.

**Auditor – No Report**

**Board of Review, Supervisor of Assessments, GIS –**

Ms. Fowler reported that the Board of Review will meet on June 6<sup>th</sup> to hold their organizational meeting for the 2022 Assessment Year. At that time, they will adopt the new rules for 2022 and appoint a chair.

On June 1<sup>st</sup>, there is a hearing scheduled in Springfield with the Property Tax Appeal Board. It is on the Kroger property that is located in the Airport Plaza. We have an appraisal. The Appellate has an appraisal. It is now up to PTAB to make a decision on whose evidence wins.

The GIS Mapping changes are finished for 2022. That means that all of the townships have their splits and combinations, new subdivisions, right-of-ways, etc. All of those changes are made and ready.

The Assessor books are due June 15<sup>th</sup>. As of now, there have not been any received which is pretty normal. They usually come in right around the due date. They still have a couple of weeks to finish up what they are working on.

The Supervisor's of Assessment staff is finishing up the townships that do not have assessors. That is Austin / Illini, Hickory Point, Oakley, Long Creek and South Wheatland.

Chairman Greenfield asked about quadrennial years for this year. Ms. Fowler explained that for this year, it is Friends Creek, Hickory Point, Whitmore and Oakley.

The Illinois Department of Revenue has started the process of overseeing the creation of the multi-township assessment districts that have been after the Census is done every 10 years. That consists of Ms. Fowler having to prepare maps showing the new populations per township and finalizing the prior years EAV which would be 2021. After those maps are finished, in the next couple of days, they will be sent out to County Board members, the Township Boards, Township Trustees, multi-township assessors and the other assessors as well. Everyone will get the same packet with the same information. She said she would make sure all of the Finance Committee members get all of the information along with the nice handout from Revenue that breaks it down into a timeline of what Ms. Fowler said she is required to do and when and how things flow all the way through the implementation of it.

Chairman Greenfield asked about the number of double townships. Ms. Fowler explained that right now, there are three that are mandatory multi-townships. That is Austin Illini, Blue Mound Pleasant View, and Niantic Harristown. On this proposal, Whitmore Oakley will be proposed because Oakley is now under 1,000 inhabitants. They are at 982 on the last count. According to Revenue, that will be one that needs to merge. Mr. Greenfield asked about Mt. Zion and Milan. Ms. Fowler explained that in 2008, Milan was absorbed by Mt. Zion. Now, they are just one and go by Mt. Zion. He asked if the same thing would happen with Whitmore and Oakley. Ms. Fowler said no, they will just be called Whitmore Oakley Multi-Township. They will still keep their separate township names just like Austin Illini, Niantic Harristown and Blue Mound Pleasant View. Ms. Kraft asked about assessors. Ms. Fowler explained that the townships should come together and have one assessor do the work.

#### **Treasurer –**

#### ***Macon County Board Resolution to Execute Deeds to Convey Property in which Taxes were Delinquent***

Motion to forward to the May County Board meeting consent calendar with recommendation to approve was made by Ms. Kraft, seconded by Mr. Kreke and the motion carried 4-0.

***Macon County Board Resolution Approving the Single Bidder Rule for Annual Tax Sale(s) that Falls Under 35 ILCS 200/21-205 Which States Counties Under 275,000 Inhabitants may, by Ordinance, Implement Said Single Bidder Rule***

Mr. Jackson explained that now, a tax buyer might have 15 people under different names under different shell companies. It convolutes the process. They even hire professional gamers that can hit the button super fast to do the bidding for them. There is support for this proposal from all the local buyers that want this done.

Ms. Little asked for a more in depth explanation. Mr. Jackson explained that if he were a tax buyer, he could set up companies under several different people's names and they could all come in and bid, but it would still be mine, as tax buyer. It is a problem with the County Clerk's office as well. This will make it so that anyone set up by a tax buyer as a "shell" company would only count as the one tax buyer and not each sub-company that has been set up. Mr. Jackson said he threw them for a loop at the last tax sale because he had disabled the usual light up board. So, if they had 15 people on their team, they were bidding against each other. This is the final step.

Ms. Little made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Kraft and the motion carried 4-0

Mr. Jackson went on to report that the ARPA fund balance is \$6,907,655.34. Chairman Greenfield added that with the \$6.4 million that has already been earmarked for Reas Bridge Road, there is less than \$900,000 left. The fiber optic allotment has already been deducted. Mr. Jackson said he had gotten an email from his ICTA group today that indicated that by June 6, we should have the second allotment. They said they would not give it earlier than one year after the first allotment. The last people that received it, got it June 6. We got ours early in May.

**CITIZEN'S REMARKS - None**

**OLD BUSINESS – Discussion of and possible action on -**  
***Macon County Board Resolution Authorizing the Disbursement of Macon County ARPA Funds to the Mt. Zion Fire Protection District for Lifesaving Equipment***

**Discussion of and possible action on – *Other Requests Pertaining to ARPA Funds***

Chairman Greenfield explained that it had come up at the Board meeting that there is not a form to fill out to apply for this money. He said he supposed they would need to come up with something, but he has just been telling people that they need to come to this committee. There had been a committee formed, but nobody went to it. Nobody showed up. Mr. Jackson clarified that Ms. Kraft did. He explained that when he had said they were done as far as himself, Ms. Reed and Mr. Tanner, they had sent emails out to everybody and usually they only got Ms. Kraft and Ms. Little that replied. The rest of them never did.

Ms. Little asked about the Shelby Electric thing and having to go out to bid and at what point do bids need to be sought.

Ms. Kraft said that when this all started and she had gone to the meeting in Springfield which she had shared with Ms. Reed and Mr. Jackson, it was recommended that grants be offered or a lottery system be developed for distribution of the money. That would be the fairest way, but we have not done that. Ms. Reed explained that part of it is lack of time on their part to deal with it. Ms. Kraft said she thought the mindset was to have the County Administrator oversee it, but since we didn't get a County Administrator as soon as we thought we would, everything came to a half. She said she was going to go back to the beginning and said she still thinks that is what should be done. Ms. Little agreed. Mr. Jackson added that since his and Ms. Reed's names are on the list for signing off on all of it, if it is not perfect and meets the criteria, he does not want his name on it.

Ms. Little said that going back to this one for the Mt. Zion Fire Protection, what are we going to do? Chairman Greenfield said he thought the vote was that we would pay after we receive the money. Mr. Jackson said he had rewritten the resolution to say that once the funds are received, it would go to the full board for a vote. The resolution is ready. We are just waiting for the money to get here to vote on it.

Chairman Greenfield said he also has a request from Long Creek for \$68,461.49 along with their letter and explanation of what they are requesting reimbursement for, which is 2 years of unexpected expenses due to COVID. Mr. Greenfield said he does not like the idea of throwing names in a hat and drawing to see who gets it. He said he would like for it to go to the most needy that would use it the best. These fire departments are a good mix. Ms. Little agreed. Ms. Kraft explained that some counties gave a set number of dollars to each volunteer fire department in their county. That seems like the fairest way to do it. Mr. Greenfield agreed, saying they could set a certain amount aside and split it evenly or give the bigger departments a little more than the smaller ones. That is another discussion, but these small fire departments struggle. There are two or three fire departments that have that life saving drug that they carry with them. Many times they are dispatched to other townships to disperse that drug. For them to have that, they have to have an EMT or some medical person to do it. Ms. Kraft said that Mt. Zion has a fully staffed someone there. That fully staffed person makes a difference. The department is still volunteer except for the ones that are there all of the time.

Mr. Greenfield said he had tried to get the Village of Mt. Zion to kick in on some of that, but their argument was that they would only do it if they stayed in the Village.

Ms. Little said she feels that they should decide that "X" amount of dollars should go toward the fire departments and then they figure out, based on population they serve, the number of workers they have, or what, then they issue them a check by whatever formula is chosen.

Mr. Jackson said this is not unique to our county. At his meeting, he had learned that all of them are faced with it. It is a big fight for the money. A lot of them just allocated it out like you were saying and got it forwarded out to get rid of it.

Chairman Greenfield pointed out that \$6.5 million has been earmarked for the Reas Bridge which is not enough, so they may have to take some more money out of these funds. He said he did not know exactly how much that could be according to the guidelines. Ms. Reed said there was a limit. Half would be the max. Mr. Jackson concurred. By the time we pay for the bridge, Shelby Electric, the firemen, and a little bit here and there, there won't be a lot left. He said he feels that they should sit on a little bit of it, let it settle and see what's left along with what the future has in store. There's still two more years and who knows what might come up.

Ms. Little agreed saying that Reas Bridge Road is absolutely a priority. The fire departments should be a very close 2<sup>nd</sup> priority.

Mr. Greenfield explained that there are currently 3 grants written for Reas Bridge. If, by chance, we get one of them, we can take that money and reimburse the COVID fund, but we have to do something with that bridge before long or we're going to be fishing people out of the lake.

Mr. Greenfield said that this resolution has already been tabled until the funds are received and will stay tabled until it is taken off the table. He said they could discuss it at next month's meeting, but at that point in time, we need to be thinking about what we want to do for the fire departments, but the top priority right now should probably be dividing the money however we're going to do it and set so much aside. He said he got a wish list from the Health Department this afternoon too. There are 10 or 12 things on it that they would like to have. He said he would put this on the agenda for next month's Finance Committee meeting agenda and they could discuss it and act on it at that time if the check has been received and they are good to go at that time.

Ms. Little asked if there is a turn around time idea on the grants that have been applied for for Rheas Bridge. Mr. Greenfield said before the election.

### **NEW BUSINESS –**

#### **CIRDC / DPBC**

#### ***Macon County Board Resolution Approving a Permanent Easement Agreement in Favor of the Macon County Emergency System Telephone Board and the Central Illinois Regional Dispatch Center***

Mr. Baggett explained that a tower that they will be building will actually exist on City property, but the guy wire will encroach on Public Building Commission land where the Highway Department parcel is. Because that guy wire comes across the land, the CIRDC/ETSB want assurances that the county will not take future action to do anything that would get in the way of their tower being upright and safe. We don't own the land. It is owned by the Public Building Commission, but it is for our benefit. This is going to the Public Building Commission on Thursday to get the easement approved by the Building Commission. This is our way of putting ourselves on record and agreement that we are on board for all of this. To have good radio communications throughout the county, they need a new tower and they need our help. Ms. Little asked if it needs a vote. Mr. Baggett said yes, it does.

Ms. Little made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Kreke and the motion carried 4-0

### **Workforce**

Chairman Greenfield addressed Ms. Wilkerson saying that the comments that had been made at the last County Board meeting were way out of line and he feels she did an excellent job and anybody that does not think so could have participated in that committee as well as anyone else. He asked her to please not take anything that was said to heart because those that were involved do know what a great job she did.

#### ***Macon County Board Resolution Approving a Budget Amendment for Workforce Investment Solutions FY22 Budget – Trade Adjustment Assistance Grant***

Ms. Wilkerson explained that they have one customer that was laid off at Arcosa outside of Clinton and through this grant \$4,000 can be used to retrain and get that individual into another pathway.

Ms. Little made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Mr. Kreke and the motion carried 4-0

#### ***Macon County Board Resolution Approving a Budget Amendment for Workforce Investment Solutions FY22 Budget – Job Training Economic Development Program***

Ms. Wilkerson explained that they just found out that they received this grant. They had written three grants in October and they got all three. They are going to have a busy summer. The good news is that it is money coming into the county. It is for \$575,000. This grant will serve the under employed and the unemployed with a special emphasis on people being underserved. She said they will be partnering with DOVE, Homeward Bound and Decatur Housing Authority. Classes kick off June 6. She said she has to get 80 people through in 2 years.

Ms. Kraft made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Little and the motion carried 4-0

### **Recorder**

#### ***Macon County Board Resolution Approving Appropriations of Funds for Equipment Purchases for the Recorder FY22***

Ms. Eaton explained that her vender had contacted her to let her know that parts are no longer for her copy machines.

Ms. Little made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Kraft and the motion carried 4-0

### **County Board**

#### ***Macon County Board Resolution Regarding the Offered Conveyance of 3244 Greenview Dr., Decatur, Illinois to the County of Macon by the US Department of Veterans Affairs***

Mr. Baggett explained that in the fall of last year, multiple parts of the county were contacted by the Department of Veterans Affairs out of one of their local field offices. Back in the 80's, they had engaged in a land contract with a purchaser and the VA somehow became the title owner of the property. The contract was with them. It was a contract for deed. At some point, when the deed should have been conveyed to the contractor, it was not. So, the VA is still title owner of record on the property. They cannot find the records indicating who was supposed to have been given title to the property. They cannot confirm whether the contract was ultimately satisfied or not. All they know is that they still have title to it and they would like to divest themselves of the title because they have no interest in doing this. They have not done this in quite some time. They are trying to get out of the business of owning random pieces of land. They would like to convey the property to the county. This property has been in arrears on taxes since at least 2012. It (the taxes ) have been sold over and over again to the County Trustee. Every time we get ready to go for a tax deed, the Trustee notices that the VA owns the land and you cannot get a tax deed against the federal government. So, it goes for a sale on error and we start the whole cycle over again, and no one caught it. So, VA owns the land. They would like to give the land to us just because they don't have a better option for who to give it to. It is in Decatur postal address, but located in the unincorporated Macon County. The County is the best option. The Board can say no. You are under no obligation to say yes to take quit claim to the property. That is what they are offering and we do have a mechanism to sell property. We sell properties every year at the tax auction where we become the title holder through the tax deed process. This would allow us to become title holder to the property in much the same way, but not quite exactly the same way because we will not be holding it as Trustee for the taxing districts. We would hold it and own it outright. But, we would be in a position where we would be able to sell it. The property is not in good condition. Mr. Baggett said he had asked Ms. Sumpter with Planning and Zoning to go out and take some photographs of the property. It is derelict and has been abandoned for a number of years since the previous occupant died. You need to know that before taking the title to the property, but it is in no better or worse condition than a number of properties that we are currently the deed holders for.

Chairman Greenfield asked if the VA couldn't get rid of it the same way the County can. Mr. Baggett explained that the VA does not have the same mechanism for selling property. The County is set up to engage in tax sales and sell properties to bidders. The VA does not have that kind of infrastructure. The Federal Government probably could do it if they were so inclined, but Mr. Baggett said he did not think they want to go to the trouble.

Ms. Kraft asked about the size. Mr. Baggett was not sure, but said it is residential. It is located at Elwin on Heritage Road. Mr. Jackson said the Sheriff had found a picture of it. It will sell.

Chairman Greenfield asked about whether the County would need to get insurance. Mr. Jackson said that would be under the trustee. Mr. Baggett explained that the county would own it in the same manner as they own all the other properties. As a government entity owning the property, the County has the same obligations and lack of certain obligations that a normal everyday citizen would have on a property. The County would not own it as Trustee for the taxing districts. There is some difference there, but the County could sell it in the same way those properties are sold. The County is set up to do that.

Ms. Little asked about taxes. Mr. Baggett explained that there are no back taxes owed. The federal government and the County government cannot be taxed. Once the County takes deed to the property, there is a provision in the Property Tax Code that immediately voids any due and owing taxes. So, all the taxes that have been owed over the years that we have sold over and over again for naught, would just disappear by virtue of the State. Technically, we do not even have to sell it for the minimum bid price per contract with the Trustee, but if we utilize their services to sell the property, it should be sold for at least \$750. Mr. Greenfield asked if we would be able to sell it this year. Mr. Jackson confirmed saying that if we take deed, yes. The buyer is in process now.

Ms. Little made a motion to forward the resolution on to the full board with recommendation to approve, but without making any kind of precedence that we need to do this a lot. In this case, this seems like the right thing to do. Mr. Greenfield asked if the money from the sale should be given to the Veterans. Mr. Baggett said the VA has no interest in any money. They just want this off of their ledger. They don't look at it as though they own the property. They should not have owned it for the past 30 years. It's just that something happened with a lack of due diligence from either the contractor or the VA 30 years ago and they failed to convey the deed as it was intended to be conveyed. The VA does not feel that they are entitled to or deserving of any payment from the sale of the land. Seconded by Mr. Kreke and the motion carried 4-0

#### **Sheriff**

#### ***Macon County Board Resolution approving donation by Exelon Corporation***

Sheriff Root explained that this is for 70 handheld mics that fit the jail radios. They are willing to donate those because they ordered the wrong ones. It is a value of \$5,176.50

Ms. Kraft made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Little and the motion carried 4-0

#### ***Macon County Board Resolution approving disposal of surplus equipment.***

Sheriff Root explained that this is for 6 radios that are no longer operational in the jail. They would like to send them off for recycling.

Ms. Kraft made a motion to forward the resolution on to the full board with recommendation to approve, seconded by Ms. Little and the motion carried 4-0

#### **CLOSED SESSION – None needed**

#### **NEXT MEETING - 7/5/2022**

**ADJOURNMENT** Motion to adjourn was made by Ms. Little, seconded by Ms. Kraft, motion carried 4-0 and Chairman Greenfield adjourned the meeting at 5:50 p.m.

Minutes submitted by Jeannie Durham, County Board Office