

**KENDALL COUNTY BOARD
ADJOURNED SEPTEMBER MEETING
OCTOBER 1, 2019**

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

The Kendall County Board Meeting was held at the Kendall County Office Building, Room 209, in the City of Yorkville on Tuesday, October 1st at 7:00 p.m. The Clerk called the roll at 7:30 p.m. Members present: Chairman Scott Gryder, Amy Cesich, Elizabeth Flowers, Scott Gengler, Judy Gilmour, Audra Hendrix, Matt Kellogg, Matt Prochaska and Robyn Vickers. Members absent: Tony Giles.

The Clerk reported to the Chairman that a quorum was present to conduct business.

THE AGENDA

Member Hendrix moved to approve the agenda. Member Flowers seconded the motion. Chairman Gryder asked for a voice vote on the motion to approve the Agenda. All members present voting aye. **Motion carried.**

SPECIAL RECOGNITION

None.

PUBLIC COMMENT

None.

CONSENT AGENDA

Member Hendrix moved to approve the Consent Agenda as follows: A. Approval of County Board Minutes from September 3, 2019; B. Standing Committee Minutes Approval; C. Approval of Claims in an amount not to exceed \$ 1,516,623.41; D. Approve Chicago HIDTA Narcint/Domestic Highway Enforcement Initiative Administrative Assistant Service Contract with Kendall County as the Fiduciary Agent effective October 15, 2019 through October 14, 2020, in the amount of \$72,471.00. Member Prochaska seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**
A copy of IGAM 19-44 regarding item D is on file in the Office of the County Clerk.

COMBINED CLAIMS: FCLT MGMT \$6,280.46, B&Z \$535.77, CO CLK & RCDR \$379.57, ELECTION \$626.64, ED SRV REG \$281.63, SHRFF \$3,689.82, CRRCTNS \$35,660.50, EMA \$673.14, CRCT CT CLK \$1,009.05, JURY COMM \$305.24, CRCT CT JDG \$3,819.14, CRNR \$546.99, CMB CRT SRV \$4,680.19, ST ATTY \$1,840.87, EMPLY HLTH INS \$391,529.32, OFF OF ADM SRV \$505.44, CO BRD \$214.84, TECH SRV \$10,505.00, FAC MGT UTLTS \$68,728.51, CAP IMPRV \$6,597.72, CO HWY \$26,628.43, CO BRDG \$6,578.21, TRNSPRT SALES TX \$851,043.83, HLTH & HMN SRV \$17,867.69, FRST PRSRV \$585.32, ELLIS HS \$630.75, ELLIS GRNDS \$367.45, ELLIS BDAY PRITIES \$79.60, HOOVER \$3,048.88, GRNDS & NTRL RSCS \$2,651.32, ANML MED CR FND \$913.87, ANML CNTRL EXPS \$1,048.38, CO RCDR DOC STRG \$5,687.85, HIDTA \$34,114.02, SHRFF RNG FND \$197.65, CMSRY FND \$986.49, COOK CO REIMB FND \$65.49, CRT SEC FND \$733.07, LW LBRY FND \$314.00, CRNR \$71.92, CRNR \$31.49, PRBTN SRV EXP \$8,586.71, KC DRG CT FND \$215.04, ST ATTY DRG ENFRC EXP \$544.46, GIS \$2,090.62, ADMIN DBT SRV \$475.00, ENG/CNSLTG ESCRW \$1,066.52, EMPLY BNFT PRGM \$2,155.73, ANML POP CNTRL \$813.32, VAC \$2,051.67, CRNR SPCL FND \$1,334.59, FP BND PRCDS '07 \$600.00, FP BND PRCDS '07 \$4,634.20. Approved by Consent Agenda.

OLD BUSINESS

Member Hendrix moved for approval of a resolution requesting the State's Attorney execute an agreement with City of Plano, Illinois, Lakewood Springs Special Service Area 5, Delinquent Tax Parcels, LLC for the settlement of delinquent real estate taxes, interest, and costs for 214 lots located within Lakewood Springs. Member Cesich seconded the motion.

**COUNTY OF KENDALL, ILLINOIS
RESOLUTION 2019-29**

**RESOLUTION REQUESTING THE KENDALL COUNTY STATE'S ATTORNEY ENTER INTO A
SETTLEMENT AGREEMENT FOR THE PAYMENT OF DELINQUENT TAXES IN PLANO SSA NO. 5**

WHEREAS, the City of Plano, Illinois, ("City") established the City of Plano Special Service Area No. 5 ("SSA No. 5") by Ordinance No. 2006-37 for the purpose of the development of a portion of the Lakewood Springs subdivision; and

WHEREAS, the City issued bonds (the "Series 2006 bonds") which were to be retired by the levy of taxes against the taxable real property located in SSA No. 5; and

WHEREAS, beginning with the 2009 tax year, the City levied taxes against the taxable real property located in SSA No. 5 (the "SSA taxes") to secure payments to the holders of the Series 2006 bonds; and

WHEREAS, following the economic downturn of the previous decade, residential development within SSA No. 5 essentially ceased; and

WHEREAS, the various owners of the lots within SSA No. 5 have not paid the SSA taxes levied by the City or the *ad valorem* taxes (i.e., the taxes based on assessed value levied by the various taxing districts in which the property is located); and

WHEREAS, pursuant to Sections 21-15 and 21-370 of the Illinois Property Tax Code (35 ILCS 200/21-15 and 35 ILCS 200/21-370), delinquent property taxes bear interest; and

WHEREAS, pursuant to Section 21-15 of the Illinois Property Tax Code (35 ILCS 200/21-15), interest on delinquent property taxes shall be paid into the county's general fund; and

WHEREAS, City of Plano, Illinois, Lakewood Spring Special Service Area 5 Delinquent Tax Parcels, LLC (the "LLC") is the current owner of certain lots in SSA No. 5; and

WHEREAS, the LLC has also acquired the Series 2006 bonds which are secured by the payment of the SSA taxes; and

WHEREAS, the City passed Ordinance No. 2018-23, which allows the LLC to surrender the Series 2006 bonds to the City for cancellation, which the City shall accept as payment of the SSA taxes on those lots owned by the LLC; and

WHEREAS, because the Illinois Property Tax Code mandates that the interest on unpaid property taxes shall be paid to the county's general fund, not to the City, the LLC's surrender of the Series 2006 bonds in lieu of paying the SSA taxes had no impact on the interest owed to Kendall County; and

WHEREAS, the Kendall County Board had previously agreed, in order to encourage the development of the lots in SSA No. 5, to reduce the interest owed on the delinquent taxes for 40 of the LLC's lots; and

WHEREAS, that previous agreement and the amounts to be paid by LLC were reflected in Resolution 19-12 approved March 19, 2019; and

WHEREAS, the interest reduction contemplated by Resolution 19-12 was contingent on 1) the LLC surrendering the Series 2006 bonds to City by May 1, 2019; and 2) the LLC paying the agreed-upon amounts to the Kendall County Treasurer by May 15, 2019; and

WHEREAS, the LLC's planned sale of those 40 lots did not take place and the above contingencies were not met; and
WHEREAS, the LLC has now arranged a new sale of all 214 lots it owns within SSA No. 5 and seeks a similar reduction in the interest owed on the delinquent taxes; and

WHEREAS, the Kendall County Board has determined it is still in the best interest of Kendall County to agree to a reduction in the interest owed on the delinquent taxes for certain lots in SSA No. 5 in order to encourage the development of those lots; and

WHEREAS, the Kendall County Board agrees to a reduction in the interest owed on the delinquent taxes for certain lots in SSA No. 5; and

WHEREAS, the State's Attorney possesses the authority under 55 ILCS 5/3-9005(a)(12), "To appear in all proceedings by collectors of taxes against delinquent taxpayers for judgment to sell real estate . . ."; and

WHEREAS, the Illinois Supreme Court has held "[t]he State's Attorney has . . . the inherent executive authority to compromise tax matters generally." *People ex rel. Devine v. Murphy*, 181 Ill. 2d 522, 538 (1998); and

WHEREAS, the Kendall County Board desires to request the Kendall County State's Attorney enter into an agreement with the LLC for the reduction of the interest owed on the delinquent taxes for certain lots in SSA No. 5; and

WHEREAS, the reduction in interest will affect the lots listed in the "Order" attached to this Resolution as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. That the Kendall County Board requests the Kendall County State's Attorney enter into an agreement with the LLC for the reduction of interest on the delinquent taxes for those lots in SSA No. 5 listed in the Order attached to this Resolution as Exhibit A.
2. That the Order contains the terms the Kendall County Board wishes to impose for the payment of delinquent taxes and a reduction in interest owed to the County.
3. That the amounts to be paid by the LLC for delinquent taxes and agreed-upon interest are stated in the Order.
4. That the Kendall County Board requests no substantial changes be made to this Order following the adoption of this Resolution and that in no event should changes be made to the amounts to be paid or to the LLC's representations regarding the surrender of the bonds for cancellation.
5. That the Kendall County Board requests the Order be filed with the Court of the 23rd Judicial Circuit, Kendall County, Illinois, in order to effectuate the agreement with the LLC for the payment of delinquent taxes and agreed-upon reduced interest.
6. That the Kendall County Board requests the Kendall County State's Attorney file notices, pleadings, and other documents and take any other action necessary to effectuate the terms of the agreement as reflected in the Order.

Approved and adopted by the County Board of Kendall County, Illinois, this ____ day of _____, 2019.

Signed: Scott Gryder
Kendall County Board Chairman

Attest: Renetta Mickelson
Chief Deputy Clerk

Following discussion Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. Motion carried. Attorney Dan Kramer thanked the Board for their efforts. He noted this agreement should help get these properties back on the city's tax rolls.

A copy of the completed documents will be placed on file in the office of the Kendall County Clerk.

NEW BUSINESS

None.

EXECUTIVE SESSION

Chairman Gryder indicated that the Executive Session at the end of the regular meeting would be needed.

STANDING COMMITTEE REPORTS

Finance

Member Kellogg moved to approve an Ordinance Establishing a County Cannabis Retailers' Occupation Tax in the County of Kendall, Illinois. Member Hendrix seconded the motion. Administrator Koeppel indicated that the presented document is the model Ordinance for the Cannabis Act. Chairman Gryder asked for a Roll Call vote on the motion. Members Cesich, Flowers, Gengler, Gryder, Hendrix, Kellogg, Prochaska and Vickers voting aye. Member Gilmour voting no. Motion carried on an 8 to 1 vote. Member Prochaska indicated there would likely be further changes to the Act as it passes through other agencies. A copy of Kendall County Ordinance 2019-25 is on file in the Office of the Kendall County Clerk.

SPECIAL COMMITTEE REPORTS

UCCI

Member Prochaska provided information about attending the UCCI fall conference October 25 and 26.

Member Cesich commented regarding her positive experiences on the Dairy Farm Tour. Members Gryder and Hendrix concurred.

OTHER BUSINESS

Member Kellogg noted the Facilities Management meeting will change to Wednesday the 9th at 4:00pm.

CHAIRMAN'S REPORT

Appointments

Member Hendrix moved to approve the presented Chairman's appointments. Member Prochaska seconded the motion. Chairman Gryder asked for a voice vote on the motion. All members present voting aye. Motion carried.

Dan Nagle – Raymond Drainage District – 3 year term – Expires September 2022
Gabriella Shanahan – 708 Mental Health Board – 3 year term – Expires September 2022

PUBLIC COMMENT

None.

QUESTIONS FROM THE PRESS

Jim Wyman of WSPY asked if the County would receive cannabis tax from inside the municipalities and inquired further about the beginning date.

EXECUTIVE SESSION

Member Hendrix moved to enter into Executive Session for the purposes of discussing collective negotiating matters between the public body and its employees and its representatives or deliberations concerning salary schedules for one or more classes of employees. Member Gilmour seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. Motion carried.

ADJOURNMENT

After Reconvening into regular session Member Flowers moved to adjourn the County Board Meeting until the next scheduled meeting. Member Prochaska seconded the motion. Chairman Gryder asked for a voice vote on the motion. All members present voting aye. Motion carried.

Approved and submitted this 5th day of November, 2019.

Respectfully submitted by
Rennetta Mickelson, Chief Deputy Clerk