



**COUNTY OF KENDALL, ILLINOIS**  
**COMMITTEE OF THE WHOLE**  
**Kendall County Office Building, 111 W. Fox Street**  
**County Board Rm 209 & 210, Yorkville, IL 60560**  
**Thursday February 16, 2023 at 4:00pm**  
**MEETING AGENDA**

**1. Call to Order and Pledge of Allegiance**

**2. Roll Call:** Matt Kellogg (Chairman), Scott Gengler (Vice-Chair), Zach Bachmann, Brian DeBolt, Elizabeth Flowers, Dan Koukol, Jason Peterson, Ruben Rodriguez, Brooke Shanley, Seth Wormley

**3. \*MOTION (VV) Approval of Agenda**

**4. \*MOTION (VV) Approval of Minutes from January 12, 2023 & January 26, 2023**

**5. \*MOTION (RC) Approval of Claims**

**6. New Committee Business**

A. **\*Presentation** Voluntary Action Center (pg 7)

B. **\*Presentation** Chief County Assessment Official – Andy Nicoletti (pg 13)

C. **\*Discussion** FY23-24 ARPA- Drainage District

D. **\*MOTION (Forward to CB):** Approval of agreement for disbursement and use of Kendall County’s American Rescue Plan Act Funds with CASA Kendall County for the amount of \$25,000

E. **\*MOTION (Forward to CB):** Approval of agreement for disbursement and use of Kendall County’s American Rescue Plan Act Funds with Kendall County Forest Preserve District for the amount of \$100,000

F. **\*MOTION (VV):** Authorize Kendall County Administrator to coordinate with GRNE Solar and allow an education field trip at the Kendall County Solar Field

**7. Old Committee Business**

**8. Department Head and Elected Official Reports**

**9. Public Comment**

**10. Questions from the Media**

**11. Chairman’s Report**

**12. Review Board Action Items**

**13. Executive Session**

**14. Adjournment**

*If special accommodations or arrangements are needed to attend this County meeting, please contact the Administration Office at 630-553-4171, a minimum of 24-hours prior to the meeting time*



**COUNTY OF KENDALL, ILLINOIS  
COMMITTEE OF THE WHOLE  
Thursday, January 12, 2023 at 4:00 PM  
Meeting Minutes**

**Call to Order and Pledge of Allegiance** - The meeting was called to order at 4:00 p.m. by County Board Chair Matt Kellogg who led the Committee in the Pledge of Allegiance to the American Flag.

**Roll Call**

<b>Board Member</b>	<b>Status</b>	<b>Arrived</b>	<b>Left Meeting</b>
Matt Kellogg	Here		
Scott Gengler	Here		
Zach Bachmann	Here		
Brian DeBolt	Here		
Elizabeth Flowers	Absent		
Dan Koukol	Absent		
Jason Peterson	Here		
Ruben Rodriguez		4:03pm	
Brooke Shanley		4:08pm	
Seth Wormley	Here		

**With nine (6) members present a quorum was established.**

**Staff Present: Scott Koeppel, Latreese Caldwell, Jennifer Breault, Alice Elliot, Judge Stephen Krentz, Matt Asselmeier, Eric Weis**

**Others Present:**

**Approval of Agenda** – Motion made by Member Debolt, second by member Gengler. **With 6 members present voting aye, the motion carried by a vote of 6 - 0.**

**Approval of November 10, 2022 Meeting Minutes** – Motion made by Member Wormley, second by Member Bachmann. **With 6 members present voting aye, the motion carried. by a vote of 6 - 0.**

**Approval of Claims** – Motion made by Member Debolt, second by Member Gengler.

Matt Kellogg	Yes
Scott Gengler	Yes
Zach Bachmann	Yes
Brian DeBolt	Yes
Elizabeth Flowers	Absent

Dan Koukol	Absent
Jason Peterson	Yes
Ruben Rodriguez	Absent
Brooke Shanley	Absent
Seth Wormley	Yes

**With 6 members present voting aye, the motion carried by a vote of 6 - 0.**

**New Committee Business-**

- A. **\*MOTION (RC)(Forward to CB)** Approval of a budget adjustment increasing Court Services salaries & salary reimbursement from the State of Illinois Courts- Alice, Director of Kendall County Court Services, presented a proposal for salary adjustment of \$3047.00 for Probation/Court Services. Member Rodriguez made a motion to amend the motion to: Increase Court Services and salary reimbursement from the Administrative Office of Illinois Courts. Second by Member Gengler.

**With 8 members present voting aye, the motion carried by a 8-0 vote.**

Matt Kellogg	Yes
Scott Gengler	Yes
Zach Bachmann	Yes
Brian DeBolt	Yes
Elizabeth Flowers	Absent
Dan Koukol	Absent
Jason Peterson	Yes
Ruben Rodriguez	Yes
Brooke Shanley	Yes
Seth Wormley	Yes

Member DeBolt made a motion to forward to County Board, second by Member Wormley. **With 8 members present voting aye, the motion carried by a vote of 8 - 0.**

Matt Kellogg	Yes
Scott Gengler	Yes
Zach Bachmann	Yes
Brian DeBolt	Yes
Elizabeth Flowers	Absent
Dan Koukol	Absent
Jason Peterson	Yes
Ruben Rodriguez	Yes
Brooke Shanley	Yes
Seth Wormley	Yes

- B. **\*PRESENTATION** County Board Member Training – State’s Attorney’s Office – Eric Weis, State’s Attorney, reviewed the County Board Rules of Order. An orientation binder was provided to all board members.
- C. **\*PRESENTATION** County Board Member Training – Planning, Building, and Zoning – Matt Asselmeier PBZ’s Senior Planner gave a brief presentation on Kendall County Planning, Building and Zoning Department. Copy of presentation included in orientation binder.
- D. **\*PRESENTATION** County Board Member Training – Finance and Budget – Latreese Caldwell, Deputy County Administrator, reviewed a budget overview for FY23. Copy of presentation was included in orientation binder.

**Old Committee Business-** None

**Department Head and Elected Officials Reports** – None

**Public Comment** – None

**Questions from the Media** – None

**Chairman’s Report** – Special COW meeting is scheduled for January 26, 2023 at 4 pm for Harassment training for all supervisors.

**Review Board Action Items –**

- Claims
- Approval of an Increase to Court Services Salaries and Salary Reimbursement from the Administrative Office of Illinois Courts

**Executive Session –none**

**Adjournment** – Member Debolt made a motion to adjourn the meeting, second by Member Wormley. **With 8 members present voting aye, the meeting adjourned at 6:06p.m.**

Respectfully Submitted,  
Nancy Villa  
Executive Administrative Assistant



**COUNTY OF KENDALL, ILLINOIS  
SPECIAL COMMITTEE OF THE WHOLE  
Thursday, January 26, 2023 at 4:00 PM  
Meeting Minutes**

**Call to Order and Pledge of Allegiance** - The meeting was called to order at 4:28pm by County Board Chair Matt Kellogg who led the Committee in the Pledge of Allegiance to the American Flag.

**Roll Call**

<b>Board Member</b>	<b>Status</b>	<b>Arrived</b>	<b>Left Meeting</b>
Matt Kellogg	Yes		
Scott Gengler	Yes		
Zach Bachmann	Yes		
Brian DeBolt	Yes		
Elizabeth Flowers	Yes		
Dan Koukol	Yes		
Jason Peterson	Absent		
Ruben Rodriguez	Yes		
Brooke Shanley	Yes		
Seth Wormley	Yes		

**With 9 members present a quorum was established.**

**Staff Present: Scott Koeppel, Latreese Caldwell, Jennifer Breault, Matt Asselmeier, Taylor Cosgrove, Brianna Falk, Dan Polvere, Matt Kinsey, Meagan Briganti,**

**Approval of Agenda** – Motion made by Member Debolt, second by member Gengler. **With 9 members present voting aye, the motion carried by a vote of 9-0.**

**New Committee Business-**

- A. **\*PRESENTATION** – **Anti-Harassment Training – HR Director Leslie Johnson** – Leslie Johnson, HR Director, presented the annual Anti-Harassment Training to the County Board Members and County Department Heads. A copy of the presentation slides was provided to all present at the meeting.

**Old Committee Business-** None

**Department Head and Elected Officials Reports** – None

**Public Comment** – None

**Questions from the Media** – None

**Chairman’s Report** – A family has applied for farmland preservation district more details to come.

**Review Board Action Items** – None

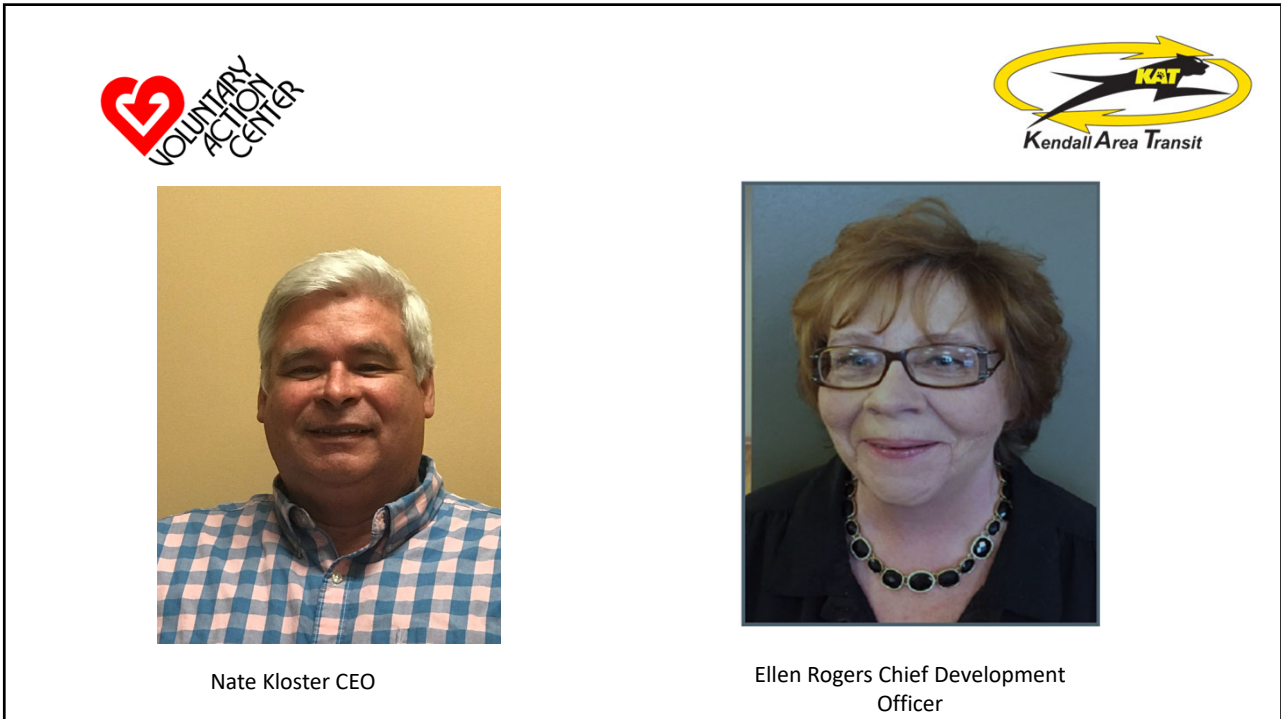
**Executive Session** – No

**Adjournment** – Member Flowers made a motion to adjourn the meeting, second by Member Debolt. **With 9 members present voting aye, the meeting adjourned at 5:32p.m.**

Respectfully Submitted,  
Nancy Villa  
Executive Administrative Assistant



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Nate Kloster CEO

Ellen Rogers Chief Development Officer

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- Introduce Topic
- VAC/KAT Background
- Down State Operating Grant / Local Match Calculation
- Municipal Contribution Increase Scenarios
- Municipal Contribution Details
- Recap/Questions

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## Historical Ride Data



Historical Numbers		
FY 2010-11*	1,096	first year
FY 2011-12	7,981	2nd yr increased 6800 rides
FY 2012-13	14,960	3rd yr increased 6900 rides
FY 2013-14	18,725	
FY 2014-15	23,761	
FY 2015-16	27,315	6th yr over 25,000 rides
FY 2016-17	25,434	
FY 2017-18	26,315	
FY 2018-19	29,105	
FY 2019-20	32,314	highest year +\$175,000 CARES
FY 2020-21	26,044	COVID
FY 2021-22	22,808	COVID
FY 2023**	13,437	On track to nearly exceed 27,000 rides
*Opened March 2011		
** July-December Numbers		

Number of Employees	
Full-Time	14
Part-Time	8

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## Vehicle Inventory



Vehicle Type	Year	IDOT Disp. Required Age	Mileage on 1.1.22	Mileage on 1.1.23	Estimated Mileage 12.31.23	Estimated Mileage 6.30.24	Estimated Mileage 12.31.24
SMD	2009	9 Years	171,681	186,633	201,585	209,061	216,537
LD	2009	7 Years	232,545	246,767	260,989	268,100	275,211
LD	2009	7 Years	236,000	253,474	270,948	279,685	288,422
LD	2009	7 Years	258,607	278,605	298,603	308,602	318,601
LD	2009	7 Years	225,856	241,404	256,952	264,726	272,500
Van	2013	5 Years	49,623	73,959	98,295	110,463	122,631
Van	2013	5 Years	35,442	54,076	72,710	82,027	91,344
LD	2014	7 Years	184,967	208,665	232,363	244,212	256,061
LD	2014	7 Years	154,297	173,207	192,117	201,572	211,027
LD	2015	7 Years	151,650	175,984	200,318	212,485	224,652
MD	2016	8 Years	143,424	165,986	188,548	199,829	211,110
MD	2016	8 Years	145,803	171,889	197,975	211,018	224,061
MD	2016	8 Years	111,742	128,158	144,574	152,782	160,990
MD	2016	8 Years	137,215	152,286	167,357	174,893	182,428
MD	2016	8 Years	145,526	171,616	197,706	210,751	223,796
MD	2016	8 Years	116,436	133,287	150,138	158,564	166,989
MD	2016	8 Years	87,796	114,019	140,242	153,354	166,465
		Meets years of service criteria for disposition					
		Meets Mileage criteria for disposition					

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## Downstate Operating Assistance Program (DOAP)



	FY 2022	
<b>Total DOAP Allocation Available</b>	<b>\$ 3,060,000</b>	We are unable to utilize this full grant
Total FY22 Expenses	\$ 1,191,838	
DOAP Assistance (65%)	\$ 774,695	
<b>Expense covered by Match (35%)</b>	<b>\$ 417,143</b>	
<b>Matching Sources for DOAP</b>		
5311	\$ 55,578	Set by FTA
5310 (RTA)	\$ 164,658	Set by RTA
Contract Services	\$ 18,677	
<b>Municipal Contributions</b>	<b>\$ 138,732</b>	
Total Match*	\$ 377,645	
Fare Income	\$ 39,498	
<b>Total Match/Fares</b>	<b>\$ 417,143</b>	

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## Municipal Increase Proposals

Potential Municipal Targets		Eliminate Turnaways	Add 2 new vehicles FY24
Average Monthly Turnaways	163	2 FTE's	4FTE's
Cost to Operate 1 bus (Fuel, labor, insurance)	\$ 82,000	\$ 164,000	\$ 328,000
<b>*Match Increase</b>	<b>\$ 10,000</b>	<b>\$ 57,400</b>	<b>\$ 114,800</b>
DOAP Increase	\$ 18,571	\$ 106,600	\$ 213,200
<b>Total Funding/Expense Increase</b>	<b>\$ 28,571</b>	<b>\$ 164,000</b>	<b>\$ 328,000</b>



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## Municipal Detail – 2007 Population Data

Municipality	2007 Census		
	Population in Kendall	% of Total Kendall Population	Suggested Annual Operations Contribution (\$1.55 per capita)
Aurora	2,172	2.24%	\$3,367
Joliet	3,988	4.12%	\$6,181
Lisbon	287	0.30%	\$445
Millbrook	314	0.32%	\$487
Millington	311	0.32%	\$482
Minooka	705	0.73%	\$1,093
Montgomery	4,968	5.13%	\$7,700
Newark	1,078	1.11%	\$1,671
Oswego	28,978	29.93%	\$44,916
Plainfield	952	0.98%	\$1,476
Piano	10,947	11.31%	\$16,968
Plattville	245	0.25%	\$380
Sandwich	156	0.16%	\$242
Yorkville	15,193	15.69%	\$23,549
<b>Incorporated Population</b>	<b>70,294</b>	<b>72.60%</b>	<b>\$108,956</b>
<b>Unincorporated Population</b>	<b>26,524</b>	<b>27.40%</b>	<b>\$45,000</b>
<b>TOTALS</b>	<b>96,818</b>	<b>100.00%</b>	<b>\$153,956</b>
Kendall County Contribution			
<b>Current Contributors</b>			



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## Suggested Contribution – 2020 Census

Municipality	2020 Census			
	Population in Kendall	% of Total Kendall Population	Annual Operations Contribution (\$1.55 per capita)	Change
Aurora	5,942	4.51%	\$9,210	\$5,844
Joliet	14,032	10.64%	\$21,750	\$15,568
Lisbon	271	0.21%	\$420	-\$25
Millbrook	277	0.21%	\$429	-\$57
Millington	206	0.16%	\$319	-\$163
Minooka	1,009	0.77%	\$1,564	\$471
Montgomery	11,785	8.94%	\$18,267	\$10,566
Newark	943	0.72%	\$1,462	-\$209
Oswego	33,670	25.53%	\$52,189	\$7,273
Plainfield	3,209	2.43%	\$4,974	\$3,498
Plano	11,332	8.59%	\$17,565	\$597
Plattville	220	0.17%	\$341	-\$39
Sandwich	158	0.12%	\$245	\$3
Yorkville	21,565	16.35%	\$33,426	\$9,877
Incorporated Population	104,619	79.34%	\$162,159	\$53,204
Unincorporated Population	27,250	20.66%	\$45,000	\$0
<b>TOTALS</b>	<b>131,869</b>	<b>100%</b>	<b>207,159</b>	<b>53,204</b>
Kendall County Contribution	Increase	36%	\$ 53,204	
<b>Current Contributors</b>				



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## Suggested Contribution 2020 Census/ Target Rate

Municipality	2020 Census		2020 @ \$2.15 per capita	
	Population in Kendall	% of Total Kendall Population	Annual Operations Contribution (\$2.15 per capita)	Change
Aurora	5,942	4.51%	\$ 12,716	\$9,349
Joliet	14,032	10.64%	\$ 30,028	\$23,847
Lisbon	271	0.21%	\$ 580	\$135
Millbrook	277	0.21%	\$ 593	\$106
Millington	206	0.16%	\$ 441	-\$41
Minooka	1,009	0.77%	\$ 2,159	\$1,067
Montgomery	11,785	8.94%	\$ 25,220	\$17,520
Newark	943	0.72%	\$ 2,018	\$347
Oswego	33,670	25.53%	\$ 72,054	\$27,138
Plainfield	3,209	2.43%	\$ 6,867	\$5,392
Plano	11,332	8.59%	\$ 24,250	\$7,283
Plattville	220	0.17%	\$ 471	\$91
Sandwich	158	0.12%	\$ 338	\$96
Yorkville	21,565	16.35%	\$ 46,149	\$22,600
Incorporated Population	104,619	79.34%	\$223,885	\$114,929
Unincorporated Population	27,250	20.66%	\$45,000	\$0
<b>TOTALS</b>	<b>131,869</b>	<b>100%</b>	<b>\$268,885</b>	<b>114,929</b>
Kendall County Contribution	Increase	36%		
<b>Current Contributors</b>				



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## DOAP with Higher Mini Contribution

Total DOAP Allocation Available	\$ 3,060,000	
		(Incr)
Total FY24 Expenses	\$ 1,519,838	\$ 328,000
DOAP Assistance (65%)	\$ 987,895	
Expense covered by Match (35%)	\$ 532,445	



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# Questions

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# WHY ARE TAXES SO HIGH IN KENDALL COUNTY?

Kendall County is governed by PTELL (Property Tax Extension Limitation Law).

- Levy is limited to the lesser of C.P.I or 5% without a referendum.
- Rate is determined by dividing the levy by the total assessed value in that district.
- As the assessed values decrease the rate increases, as assessed values increase rates decrease.

## EXAMPLE:

Levy: \$1,000  
EAV: \$ 100  
Rate: 10%

INCREASE LEVY 2%, DECREASE EAV 10%

Levy: \$1,020  
EAV: \$ 90  
Rate: 11.33%                      Equates to 13.30% INCREASE in tax rate.

INCREASE LEVY 2%, INCREASE EAV 10%

Levy: \$1,020  
EAV: \$ 110  
Rate: 9.27%                      Equates to 7.3% DECREASE in tax rate.

## TAX CALCULATION EXAMPLE

$\$50,000 \times .10 = \$5,000.00$   
 $\$50,000 - 10\% = \$45,000 \times .1133 = \$5,098.50$   
 $\$50,000 + 10\% = \$55,000 \times .0927 = \$5,098.50$

In order to see a decrease in taxes with a DECREASED assessment, the assessment must decrease by MORE than the rate increases.

$\$50,000 - 14\% = \$43,000 \times .1133 = \$4,871.90$

In order to see a decrease in taxes with an INCREASED assessment, the assessment must increase by LESS than the rate decreases.

$\$50,000 + 7\% = \$53,500 \times .0927 = \$4,959.45$

EVERYTHING YOU WANTED TO  
KNOW ABOUT THE ILLINOIS  
PROPERTY TAX SYSTEM

# ASSESSED VALUE

- Non-Farm property is assessed at 33.33% of market value.
- Effective date of value is January 1.
- The township assessor calculates the market value by using sales data from the prior 3 years.



# EQUALIZATION

- Determine current year's median level via sales ratio study.
- Add current median level to the 2 prior median levels and divide by 3 to determine three-year average.
- If average is not 33.33%, apply appropriate factor. Factor can be either positive or negative.

# ASSESSMENT NOTICE

An assessment notice is mailed to those properties that have had a change made by the township assessor.

Andrew Nicoletti  
 Chief County Assessing Official  
 111 W. Fox St Yorkville, IL 60560  
 ( 630 ) 553-4146

## Notice of Revised Assessment

Parcel Number : 11-11-111-111  
 NAME  
 ADDRESS

Date of Notice: October 14, 2010  
 Published in the: KEND CNTY RECD  
 Price per Copy: \$0.75

Township : Kendall Township  
 Michael Hardecopf

ASSESSMENT COMPLAINTS MUST BE FILED WITH THE BOARD OF REVIEW WITHIN 30 DAYS FROM THE DATE OF PUBLICATION OF THE ASSESSMENT LIST.

Publication Date: October 14, 2010  
 Final Filing Date: November 15, 2010  
 Notice Number:

(630) 553-6525

Year	Farm Land	Farm Buildings	Home Site	Buildings/Structures	Totals
Equalized Value Assessed 2009	0	0	21,447	55,516	76,963
Assessed Value As of Jan. 1, 2010	0	0	20,610	53,018	73,628
Supv. of Assmts. Assessment As of Jan. 1, 2010	0	0	20,610	53,018	73,628
Supv. of Assmts. Equalized As of Jan. 1, 2010	0	0	20,185	51,926	72,111

Percent of Change: -4.33% Fair Market Value: 216,355

Reason for Change: REVALUATION, CAMA IMPORT, New Level

All assessments are determined, by law, to be 33 1/3% (1/3) of market value except farmland (Farmland is based on productivity.) Market value is the estimated fair cash value of your property, if exposed on the open market, between a willing buyer and seller, for a reasonable time period. The 2010 assessed values shown above are based upon sales transactions from 2007, 2008, 2009 and includes a local equalization factor of 0.9794.

### STEPS TO REVIEW AND APPEAL YOUR PROPERTY'S ASSESSMENT

1. A detailed property description and assessment records of all parcels within your township/multi-township are available in the township/multi-township office during regular business hours.
2. If you believe that the fair market value of your property is incorrect or not uniform with comparable properties in your area, you should first contact your township assessor before filing with the board of review.
3. If you are not satisfied with the informal review with your township assessor, you may appeal your assessment to the Board of Review. Appeal forms are available on-line at [www.co.kendall.il.us](http://www.co.kendall.il.us) or at the Supervisor of Assessments office during regular business hours.
4. The Board of Review will give you written notice of its final decision on the assessed value, publish a list of final assessment changes in the newspaper, and certify assessed values (after equalization by the Board of Review) for the county clerk to extend taxes. You can determine from the notice if you want to file a further appeal to the State Property Tax Appeal Board.

TOWNSHIP AND COUNTY EQUALIZATION FACTORS: (THIS DOES NOT APPLY TO FARMLAND OR FARM BUILDINGS) Your current year's assessed value is subject to equalization, through multipliers, either by Kendall County Supervisor of Assessments, the Kendall County Board of Review, or the State of Illinois, or all three. The Supervisor of Assessments and the Board of Review's township multipliers are assigned in order to make assessed values, within townships, uniform throughout Kendall County. The State of Illinois's county multiplier is assigned to make assessed values between counties uniform throughout the State of Illinois. PLEASE NOTE : any state multiplier issued is only reflected on the tax bill : it does not reflect on your assessed value

### \*\* Your Current Assessment \*\*

(minus) - Home Improvement Exemption ( if applicable )  
 (times) x State Multiplier ( if applicable )  
 (equals) = Your State Equalized Assessment  
 (minus) - Owner Occupied/Senior Citizen Exemptions (if applicable)  
 (equals) = Your taxable Assessment  
 (times) x Your tax rate  
 (equals) = Your tax bill

\*\*Please be advised that there are a variety of exemptions available for qualifying properties.

**HOMESTEAD OWNER-OCCUPIED**      **DISABLED PERSON**  
**HOMESTEAD SENIOR CITIZEN**      **SENIOR ASSESSMENT FREEZE**  
**HOMESTEAD IMPROVEMENT**      **DISABLED VETERANS**  
**HOMESTEAD VETERANS** (Home must conform to HUD requirements)

For eligibility requirements, please call (630) 553-4146 (Assessment Office)

# ASSESSMENT APPEAL PROCESS

- Have 30 days from the date of publication of the assessment roll for township.
- Most common bases for appeal are uniformity and market value.
- Hearing scheduled before the county board of review. Can request to have the BOR review evidence without appearing at a hearing.
- Appellant may file with the Illinois Property Tax Appeal Board if not in agreement with local BOR decision.

# TAX RATE CALCULATION

- Local taxing bodies submit their levy requests to the County Clerk's office.
- The Property Tax Extension Limitation Law limits the levy increase to the lesser of CPI or 5%.
- Divide the levy by the total EAV = tax rate
- Add applicable tax rates for taxing district to obtain total tax rate.

# TAXBILL CALCULATION

- Total EAV – applicable exemptions X tax rate = total taxes due.

<u>Taxing Body</u>	<u>% of Rate</u>	<u>Rate</u>	
COUNTY	6.19%	0.60157	
FIRE DISTRICT	7.26%	0.70503	
FOREST PRESERVE	1.67%	0.16201	
JR COLLEGE	4.83%	0.46983	
LIBRARY	2.76%	0.26777	
TOWNSHIP	0.91%	0.08844	
TWP ROAD DISTRICT	0.67%	0.06509	
SCHOOL DISTRICT	69.84%	6.78673	
MUNICIPALITY	5.88%	0.57100	
<b>TOTAL RATE</b>		9.71747	

- \$100,000 X .0971747 = \$9,717.47

# AVAILABLE EXEMPTIONS

- General Homestead (\$6,000)
- Senior Homestead (\$5,000)
- Senior Assessment Freeze  
(Gross Household Income < \$65,000)
- Disabled Person (\$2,000)
- Disabled Veteran (30%-49% = \$2,500. 50%-69% = \$5,000. 70% or Greater = Tax Exempt)

# TAXBILL DISTRIBUTION

