

ASSESSMENT OFFICE  
ADMINISTRATION COMMITTEE REPORT  
July 11, 2022

---

1. Township “books” were due to be turned in June 15 and have been received. We will be working on changes submitted from those task lists, etc. We are wrapping up the quadrennial review of the middle townships (Ashton, Bradford; Nachusa, Franklin Grove; Amboy, Lee Center and May, Sublette).
2. Multi-township redistricting due to 2020 Census:
  - May-Sublette did not have the minimum population of 1,000 and will need to be combined with a contiguous township or multi-township. I am proposing Lee Center which is contiguous to the May-Sublette Multi-Township Assessment District (MTAD) combine with them. This will leave Amboy Township as a standalone township still meeting the 1,000 inhabitants requirement with a population of 2,820.
  - I have sent information to those four townships involved Township Supervisors and have had minimal feedback.
  - The CCAO is statutorily required to send out maps with recommendations by August 1<sup>st</sup> to ALL townships, sitting township assessors, the county board and Department of Revenue (see attached).
  - No action is needed by the County Board at this time. Once the townships respond to my proposal, it may be necessary for the County Board to hold a public hearing to resolve a dispute between two or more townships inclusion or exclusion in a MTAD.
  - Once composition of the districts are agreed upon by the townships or determined by the County Board, an Ordinance will be submitted for approval.
  - This will be a slow process to allow time for township/multi-township boards to meet, establish qualified assessors, setting assessor salaries and the budget and levy cycle. Election for assessors will be in 2025 for new multi-townships to begin in 2026.
3. Opt-Out of Special Assessment for Low Income Housing:
  - Motion to Lay Over an Ordinance was passed at the June County Board meeting and I am asking to have a Motion to Approve that Ordinance at the July 21, 2022, County Board meeting (see attached).
  - Statute ILCS 200/15-178 provides for reduction in assessed value of all eligible newly constructed residential real property or qualifying rehabilitation to all eligible existing residential real property.
  - Statute allows for counties with less than 3,000,000 inhabitants to opt out of this program by County Board Ordinance
  - County Board can opt back in if they so choose in the future.
  - If the special assessment program were implemented, it would result in a subsequent shift in the tax burden to all non-qualifying tax payers. Additionally, administration of the program without additional resources would cause an undue burden to the Assessment Office.



**MEMORANDUM**

**Date:** July 8, 2022

**To:** Township Supervisors

**From:** Jennifer Boyd, CCAO

**Re:** Establishment of Multi-township Assessment Districts

Every 10 years following the updated census, the Chief County Assessment Officer is responsible for proposing multi-township assessment districts (MTADs) in accordance with 35 ILCS 200/2-5, which requires a minimum population of 1,000 inhabitants for each district. In addition, the CCAO is required to prepare maps of the proposed districts and mail copies to township officials for approval. (See enclosed map.)

May-Sublette MTAD does not meet the minimum requirement of 1,000 inhabitants according to the 2020 Census Data, therefore I am proposing removing Lee Center from the Amboy-Lee Center MTAD and combining Lee Center with May-Sublette to accomplish the 1,000 inhabitant requirement. This will leave Amboy Township as a standalone township with a population of 2,820 which will continue to meet the requirement.

Township Officials can elect to form multi-township assessment districts even when it is not mandated per the minimum population requirement. Please review the enclosed map and consider the following options at your next Board meeting:

- 1) Approve the proposed redistricting as identified on the enclosed map.
- 2) Propose an alternative district comprised of two or more contiguous townships with 1,000 or more inhabitants.

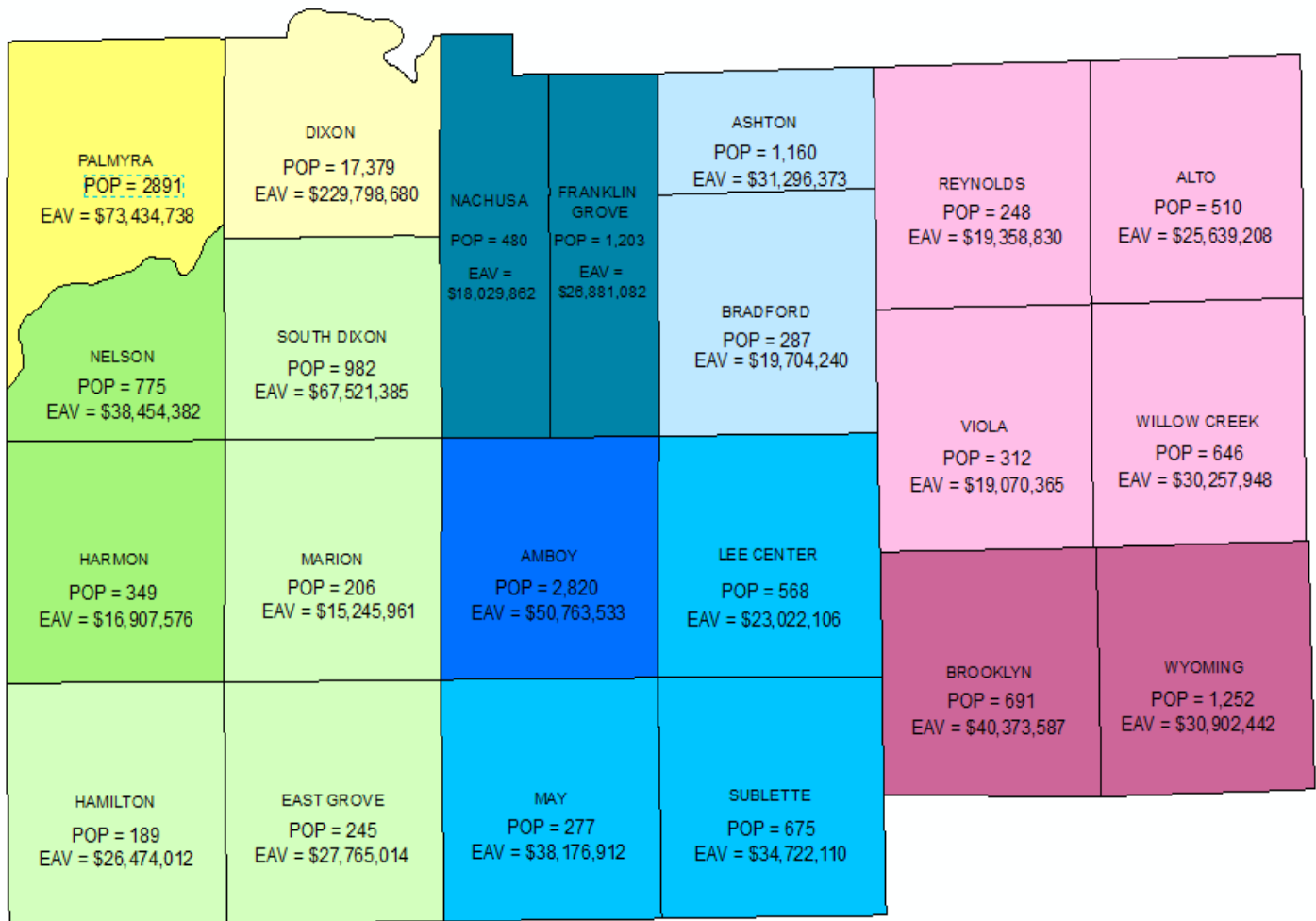
Assessment districts for the next 10-year cycle has to be approved by the Townships, the County Board and the IL-Department of Revenue.

Please **forward a written decision of the Board's action on or before September 15, 2022**. Upon notification from all townships, I will forward the proposal to the County Board and IL-DOR for final approval. I have enclosed a sample resolution that can be used at your discretion.

If you have any questions, please contact me at (815)288-4483 or [jboyd@countyoflee.org](mailto:jboyd@countyoflee.org).

CC: Lee County Board

# Lee County Multi-Township Assessment Districts | 2022



Township or Multi-township District	Population
Palmyra	2,891
Dixon	17,379
Harmon-Nelson	1,124
East Grove-Hamilton-Marion-South Dixon	1,622
Franklin Grove-Nachusa	1,683
Ashton-Bradford	1,447
Amboy	2,820
Lee Center-May-Sublette	1,520
Alto-Reynolds-Viola-Willow Creek	1,716
Brooklyn-Wyoming	1,943

**RESOLUTION**  
**[Insert Township] TOWNSHIP BOARD OF TRUSTEES**

**Whereas**, pursuant to 35 ILCS 200/2-10 the State of Illinois has allowed for the creation of multi-township assessment districts where applicable; and

**Whereas** the proposed districts meets the statutory requirements set forth in 35 ILCS 200/2-10, including districts with greater than 1,000 inhabitants; and

**Whereas [Insert Township]** Township Officials recognize having one assessor for multiple townships will increase uniformity across township boundaries, resulting in a more equitable and fair assessment process; and

**Whereas** the proposed districts meets the needs of our Township; now

**Therefore** be it resolved, the **[Insert Township]** Board of Trustees approves the proposed township and multi-township assessment districts listed below on this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

<b>Township or Multi-township District</b>	<b>Population</b>
Palmyra	2,891
Dixon	17,379
Harmon-Nelson	1,124
East Grove-Hamilton-Marion-South Dixon	1,622
Franklin Grove-Nachusa	1,683
Ashton-Bradford	1,447
Amboy	2,820
Lee Center-May-Sublette	1,520
Alto-Reynolds-Viola-Willow Creek	1,716
Brooklyn-Wyoming	1,943

Attest: \_\_\_\_\_  
**[Insert Township]** Township Clerk

Signed: \_\_\_\_\_  
**[Insert Township]** Township Supervisor

Date: \_\_\_\_\_

Date: \_\_\_\_\_

LEE COUNTY BOARD  
DIXON, ILLINOIS

ORDINANCE NO. \_\_\_\_\_

---

**OPT OUT OF SPECIAL ASSESSMENT FOR  
AFFORDABLE RENTAL HOUSING CONSTRUCTION AND REHABILITATION**

---

WHEREAS, the General Assembly adopted 35 ILCS 200/15-178, effective July 29, 2021, which provides for a reduction in assessed value of eligible affordable housing construction or rehabilitation; and

WHEREAS, pursuant to Section 15-178 each Chief County Assessment Officer shall implement special assessment programs to reduce the assessed value of all eligible newly constructed residential real property or qualifying rehabilitation to all eligible existing residential real property; and

WHEREAS, Section 15-178 (b) allows counties with less than 3,000,000 inhabitants to opt out of this special assessment program upon passage of an ordinance by a majority vote of the board; and

WHEREAS, subsequent to a vote to opt out, any county may decide to implement one or both of the special assessment programs pursuant to Section 15-178 upon passage of an ordinance by a majority vote of the county board; and

WHEREAS, if this special assessment program were implemented, it would result in a subsequent shift in the tax burden, increasing taxes for all other taxpayers not qualified for this special assessment, and

WHEREAS, administration of the special assessment without additional resources would cause an undue burden to the Assessment Office; and

WHEREAS, Lee County desires to **OPT OUT** of the special assessment of Affordable Rental Housing as prescribed in 35ILCS 200/15-178.

NOW, THEREFORE BE IT ORDAINED THAT, as of passage and approval, the Lee County Board hereby **OPTS OUT** of participation in Special Assessment for Affordable Rental Housing Construction and Rehabilitation, retaining the option to **OPT IN** in the future if, in the Lee County Board's determination, an appropriate project is presented.

PASSED BY THE LEE COUNTY BOARD  
THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022

By: \_\_\_\_\_  
Lee County Board Chairman

ATTEST:

---

Lee County Clerk