

CALL TO ORDER

The regular meeting of the Supervisor and Board of Trustees of Wheeling Township, for January 23, 2024 was held in the Paula Ulreich Meeting Room, in the Township of Wheeling, 1616 North Arlington Heights Road, Arlington Heights, Illinois. Supervisor Penner called the meeting to order at 8:00 p.m.

ROLL CALL

Administrator Stapleton called the roll and the following members were present: Supervisor Kathy Penner, Trustee Jeanne Hamilton, Trustee Patricia Kozicki, Trustee Joseph Murglin and Trustee Darrel Talken.

Also in attendance: Wheeling Township Assessor Ken Jochum, Wheeling Township Attorney Kenneth Florey, and Wheeling Township Director of Finance and Administration Regina Stapleton.

Absent: Clerk Joanna Gauza

PLEDGE OF ALLEGIANCE

Supervisor Penner led those assembled in the Pledge of Allegiance.

APPROVAL OF MINUTES

MOTION #1: APPROVAL OF THE MINUTES OF THE REGULAR BOARD MEETING ON DECEMBER 5, 2023

Motion by Trustee Kozicki, seconded by Trustee Murglin, to approve the minutes of the December 5, 2023 Regular Board Meeting.

ROLL CALL VOTE: AYES: Kozicki, Murglin, Hamilton, Talken, Penner
NAYS: None.... Motion #1 Carried.

AUDIT

MOTION #2: AUDIT FOR CEMETERY FUND

Motion by Trustee Kozicki, seconded by Trustee Murglin, to approve batch #12/20/23 and #1/23/24 against the Cemetery Fund, in the amount of \$3,145.00 to be paid.

ROLL CALL VOTE: AYES: Kozicki, Murglin, Hamilton, Talken, Penner
NAYS: None... Motion #2 Carried.

MOTION #3: AUDIT FOR TOWN FUND

Motion by Trustee Kozicki, seconded by Trustee Murglin, to approve batch #12/8/23, #12/20/23, #12/28/23 #12/29/23, #12/31/23, #1/16/24, #1/22/24 and #1/23/24 against the Town Fund in the amount of \$283,353.06 to be paid.

ROLL CALL VOTE: AYES: Kozicki, Murglin, Hamilton, Talken, Penner
NAYS: None.... Motion #3 Carried.

MOTION #4: AUDIT FOR ROAD MANAGEMENT FUND

Motion by Trustee Kozicki, seconded by Trustee Murglin, to approve batch #12/20/23, #12/28/23 and #1/23/24 against the Road Management Fund, in the amount of \$35,944.75 to be paid.

ROLL CALL VOTE: AYES: Kozicki, Murglin, Hamilton, Talken, Penner
NAYS: None.... Motion #4 Carried.

CITIZENS TO BE HEARD:

Linda Waycie stated she is a Mount Prospect resident. She stated that Wheeling Township Board needs to live stream meetings. Each board member needs to have an individual microphone and receiver.

Philip Geier stated he lives in Arlington Heights. He found an old newsletter that states the Township funds social and mental health services to benefit the Township residents. The article states that human and public health concerns are addressed throughout the year. The mental health needs have been addressed through value added funding of local organizations. However, the Township still has not voted for the levy that the voters approved yet.

Mary Hahn is an Arlington Heights resident. She supported and voted for the Mental Health Board and the tax levies to fund it. Her children have obtained college and graduate degrees because District 214 produced quality graduates. However, math and reading scores in District 214 have been declining over time. The District has created plan to address the issue such as addressing chronic absenteeism, access to mental health services, academic intervention services, and staff development. District 214 knows value of mental health.

Leslie Berkner says she lives in Mount Prospect on Anita avenue. In December some road work was done. She requested funds be allocated to finishing the work. The road ditch is filled with water and does not drain. She is hoping someone can come out and evaluate it.

Fred Vogt is a resident of Arlington Heights. He attended the Mental Health Board meeting in January and heard there will be no levy until 2025 because there will be

another referendum on the levy in Spring 2025 so no funding would occur until 2026. The attorney at the Mental Health Board meeting stated that the initial referendum for the levies was deemed by courts invalid. The Illinois legislature then passed a law making the referendums valid. He is disappointed that there may be another delay and asks the Board to consider levy without a referendum.

Jean Wood of Luther Village spoke at Mental Health board meeting about moving forward with a tax levy. She did not understand why we could not move forward. She also noted that when attorney spoke, he needed to use a microphone. She asked the attorney to explain why we cannot move forward with levy.

Arlen Gould a resident of Arlington Heights assumed that everyone here is a good person. He stated that township government serves an important role because it is closer to the community. The voters supported the mental health board referendum and the general assembly believed it fixed the legal issues with the referendum. Do the levy today. You have an opportunity to help today.

Lori Grainawi from Arlington Heights is trying to understand the issue with the levy. She was very grateful a needs study was initiated. Last year, there was an issue that the tax levy was not valid. In the last session, the State Assembly voted on new language to fix the prior referendum. After November 2023, other Mental Health boards created a new tax. A township in Lake county just approved \$1.4 million and Schaumburg Township just approved a \$2 million levy. There is no reason for the Township not to do the same. The referendum passed 52-48%.

Hugh Brady stated he and Lori are co-presidents of the Housing Taskforce. He is also part of NAMI. He is increasingly angry that the Township has not moved forward with a levy for substance abuse and mental health services. The Township is sitting on a \$3 million cash reserve. He stated three demands. One, immediately appropriate \$1.5 million to the Mental Health Board. Two, establish a tax levy before December to fully fund what the needs assessment finds is needed. Three, stop efforts to hold a referendum on the tax levy.

Aaron Wagoner congratulated the Village of Wheeling offering social workers at the library. The services are offered to non-residents of the village. He appreciated the needs survey, but the outside graphic design did not indicate clearly to look inside. Many people will throw out the needs survey as junk mail. He stated he receives mental health services.

Joan Huening, a resident of Mount Prospect, applauded efforts of Township Board on road repairs.

OFFICIALS' REPORT

ASSESSOR'S REPORT:

- TAX YEAR 2023
- The Board of Review opened for appeals from December 16th to January 16th. Wheeling Township hosted two outreach events with the Board of Review Commissioners. Commissioner Cardenas' outreach was held at the Indian Trails Library.
- Commissioner Steele held an outreach at our Township offices which had over 100 taxpayers in attendance.
- We are especially grateful to Linda Hallett and Lyndah Lahey for their assistance in making this event a success.
- Our office filed 730 appeals and comparables with an additional 80 appeals filed the night of the Steele outreach.
- Taxpayers should receive their results sometime in the spring. It is anticipated that the second tax bill will be on time in August.
- PERMITS
- We are concluding the permit and assessed valuation process which will close by January 31, 2024. Total permits were 4,857 with a permit amount of \$238,783,382 compared with 3,900 permits totaling \$201,318,579 in January 2023.
- STAFF
- Barb Raisanen retired January 16th.
- FEEDBACK
- Attached are several feedback forms to give you an idea of the type of comments the staff is receiving.

ADMINISTRATOR'S REPORT: Administrator Stapleton reported:

- The Adopt of Family Program helped 147 Families, which included 399 children. All families received a gift card for food. All families had the opportunity to receive donated new hats, gloves, and scarves. They also could select books that the Arlington Heights Memorial Library staff donated. Indian Trails Library donated a craft for each child.
- Open enrollment for Medicare D closed on December 7; we had 271 appointments. That was up from last year.
- Administrator Stapleton has been working with Robbin Schwartz to update the Employee Policy Manual about the Paid Leave for All Workers Act.
- Statistics for December 2023:
 - 1,431 rides – 673 non-medical, 758 medical
 - 1,003 meals delivered
 - 440 visits to the Food Pantry – 993 people fed

NEW BUSINESS:

Attorney Ken Florey spoke about the referendum. The referendum was submitted to the Cook County Clerk. The Illinois General Assembly then passed a bill that emphasized that the Truth in Taxation Act applies to such tax referendums. The Truth in Taxation Act requires a referendum relating to increasing a tax must contain transparent information

to voters before they vote on such a referendum. The law requires what is the impact of passing this referendum, what is the tax levy, how much is the tax levy going to increase, and how much is the tax bill per \$100,000 of market value going to be for a home owner. This requirement applies to all referendums seeking to increase property taxes such as school tax increase referendums so voters know if I vote "yes" it is going to cost me how much and if I vote "no" it is going to save me how much. Unfortunately, the original Mental Health Board referendum question put together by this group missed this information. I don't know if this was intentional or negligent. The group worked with attorneys on the language so those attorneys must not know local government tax law because if they did, they would have put all this information into the referend that this missing language is fatal to the referendum question. This isn't something that our firm came up with. The courts came to this conclusion. The courts said if you don't have this tax levy language in the referendum, it is illegal and if you levy under this illegal referendum, you will be subject to taxpayer objections and you will be effectively giving back 50% of what you levied.

In Cook County, the taxpayer objections are slow and do not come on the docket for hearing until 5 years after they are filed. So, 5 years from now, you will start to see challenges to all the other tax levies levied by other Townships. The General Assembly has twice tried to wave a magic wand over referendums that had missing Truth in Taxation language to say they are valid after the fact. Two County Clerks and their State's Attorney's refused to enforce those levies for this very question and stated these levies are illegal unless you have the Truth in Taxation language at the time of the levy. The General Assembly cannot pass a law to change past conduct. For example, most of us park our car forward into a parking space. If the General Assembly passed a law that this is now illegal, going forward you will be ticketed this is fine. If this law was applied retroactively, and anyone parking their care forward the last two years will get a ticket after the fact, we would all go crazy. This country's birth was partly because of ex post facto laws from England. It is a cornerstone of law that the government cannot pass a law retroactively to effect substantive rights. The General Assembly in its legislation stated The Truth in Taxation the rights of the voters are still valid. The rights of the voters to have this information before voting cannot be taken away retroactively. This is the legal analysis that the Lake and Kane County State's Attorneys have found applies and have refused to enforce the tax referendums some township may have passed relying on the General Assembly law.

This Board decided to re-do the referendum with the exact same language adding the Truth in Taxation language and the transparency language to make it a legal referendum question. The board approved putting the new legally compliant referendum on the first election which is the primary election. The group that initially proposed the referendum and its supporters got another law passed that claimed to validate the prior defective referendum questions and to say you cannot have a new referendum with required tax information in the primary or general election. The next election is the general election in November or most widely attended election with 50, 60 or even 80% participation. Under this law, you cannot put this referendum on the November general election ballot. This group has passed this law to prohibit the legal referendum from the primary and general

elections in 2024. As a result, you miss the whole levy cycle for this year. The group that proposed the referendum y essentially handpicked the election they want the referendum which is Spring 2025 when you have your school boards and local elections. If the referendum passes, you can levy in December 2025 and funds would be available in 2026. It is shocking and the first time the General Assembly ever handpicked the election when you can do a referendum. I am not sure what the strategy is with such a law. Usually November general elections have the most participation, but it would be hard to get a levy done by December. The primary election was the fastest way to legally pass a referendum and levy in 2024 and have funds in 2025.

Finally, the so-called curative law is an ex post facto law that effects the substantive rights of the voters and citizens after the fact. I am not the only one who believes that. There are State's Attorneys in Lake and Kane that refuse to extend those levies. Will County did enforce the tax levies and for their sakes I hope I am wrong. Otherwise, Will County will lose half of that money for all the years it collects the money. As a result, they would have to cut the mental health budget or eliminate it, and cut things like the road budget, cut general assistance, and cut any other funding for social services. It is a really dangerous roll of the dice.

The Tax in Transparency law has been in effect for over 30 years. Anyone on an elected board should know that law. It is the same law that if you levy more than 5% you have to have a hearing. It is a transparency law and everyone wants transparency as to the financial consequences of tax levies to the voter. Why supporters of a tax increase for mental health would delay possible funding by handpicking an election over a year in the future is crazy. The township can still budget for mental health services as it already does. The agencies that sought monies from the Mental Health Board did not ask for increases of \$1.4 million or \$2 million, but a maximum request of some \$700,000. The township is already spending \$580,000. The professional agencies did not ask for any huge increase to what the Township is already funding. The agencies indicated a lack of personnel not lack of funding was the greatest concern. Tax Rate Objections are common and not just limited to the mental health issue. For example, the township faced an objection that it had too much money in the bank, so the board reduced the levy.

MOTION #5: APPROVAL OF EMPLOYEE POLICY MANUAL UPDATE

Motion by Supervisor Penner, seconded by Trustee Kozicki to approve the Employee Policy Manual Update.

ROLL CALL VOTE: AYES: Penner, Kozicki, Murglin, Hamilton, Talken
NAYS: None....Motion #5 Carried.

MOTION #6: APPROVAL OF 2024-25 BUDGET CALENDAR

Motion by Supervisor Penner, seconded by Trustee Kozicki to approve the 2024-25 Budget Calendar.

ROLL CALL VOTE: AYES: Penner, Kozicki, Murglin, Hamilton, Talken
NAYS: None....Motion #6 Carried.

MOTION #7: APPROVAL OF IRS 2024 MILEAGE RATE CHANGE

Motion by Supervisor Penner, seconded by Trustee Kozicki to approve the IRS 2024 Mileage Rate Change.

ROLL CALL VOTE: AYES: Penner, Kozicki, Murglin, Hamilton, Talken
NAYS: None....Motion #7 Carried.

MOTION #8: ADJOURNMENT

Motion by Supervisor Penner, seconded by Trustee Murglin to adjourn.

VOICE CALL VOTE: All Ayes.... Motion #8 Carried.

The meeting for Tuesday, January 23, 2024, was declared adjourned at 8:55 p.m. The next scheduled regular board meeting is set for Tuesday, February 27, 2024, at 8:00 p.m.

Joanna M. Gauza
Wheeling Township Clerk