

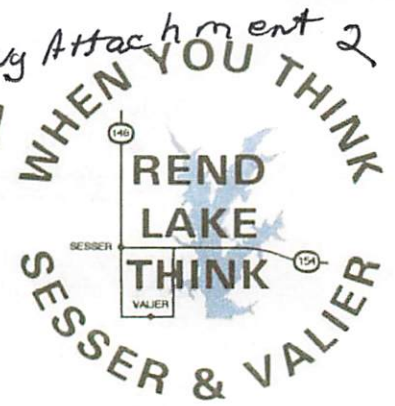
PRINCIPALS: 625-5105

Elementary
Ext. 118
High School
Ext. 100
Health Office
Ext. 102
Guidance Office
Ext. 103
Athletic Director
Ext. 116
Administration
Ext. 105

7-1-2024 Finance Committee Meeting Attachment 2

Sesser-Valier Community Unit School

District 196
4626 St. Hwy. 154
SESSER, ILLINOIS 62884
625-5105
FAX (618)625-6696
www.s-v.frnkln.k12.il.us



VIA E-MAIL: SVERCELLINO@FRANKLINCOUNTYIL.ORG
(ORIGINAL WILL FOLLOW BY U.S. FIRST-CLASS MAIL)

June 3, 2024

Steve Vercellino
Franklin County Treasurer
Franklin County Campbell Building
901 Public Square
PO Box 967
Benton, IL 62812

RE: Property Tax Payments to Taxing Body—Sesser-Valier Community Unit School District No. 196

Dear Mr. Vercellino:

This letter serves to respectfully request payment of all undistributed property tax collections and associated interest proceeds that are due and payable (pursuant to 35 ILCS 200/20-130; 35 ILCS 200/20-135; and 35 ILCS 200/20-140) to Sesser-Valier Community Unit School District No. 196 in Fiscal Year 2024. Additionally, please be advised of the penalty for unpaid distributions outlined in 35 ILCS 200/20-145. A copy of the applicable statutes is attached for your reference.

Thank you for your consideration of this request. I appreciate, in advance, your prompt attention to this matter.

Sincerely,

Jason D. Henry
District Superintendent

CC: File

(35 ILCS 200/20-130)

Sec. 20-130. Distribution of taxes in counties of less than 3,000,000; return of erroneous distribution.

(a) All distributions of taxes collected and interest earned thereon by a county on behalf of taxing districts must be made by the county treasurer, in counties with less than 3,000,000 inhabitants, within 30 days after the due date and at 30 days intervals thereafter, unless the amount to be distributed is less than \$5. The county treasurer shall distribute the taxes collected at the next 30-day interval if the taxes collected are \$5 or more. If the tax collections for a taxing district are less than \$5 for 3 consecutive 30-day intervals, the county treasurer shall automatically distribute the taxes collected to the unit of local government on the third 30-day interval. The county treasurer shall determine the manner in which all distributions under this Section are to be made. The manner of distribution may include, but is not limited to, check or electronic funds transfer.

(b) Notwithstanding any other law to the contrary, if a county makes an erroneous distribution of taxes collected and interest earned thereon, upon majority vote of the governing board of the taxing district that received the erroneous distribution, the taxing district shall return the funds to the county treasurer.

(Source: P.A. 91-378, eff. 7-30-99.)

(35 ILCS 200/20-135)

Sec. 20-135. Interest on amount collected in counties of less than 3,000,000. All taxing districts have a vested interest in interest earned by the county collector on all collected but undistributed taxes due the taxing district. The county collector shall maintain an account into which all tax payments shall be deposited when they are available for investment, and from which all interest distribution shall be made in accordance with the provisions of this Section. Taxes collected in counties with a population of less than 3,000,000 shall be invested in accordance with the provisions of Section 1 of the Public Funds Deposit Act. All interest earned on this account shall be disbursed in accordance with the provisions of Section 20-130 to each district which is entitled to receive the interest in the same proportionate ratio that district shared in the distribution of principal taxes to all units of local government.

On or before January 31st of each year the county collector shall file with the Office of the County Clerk and with each taxing district which received interest during the last year, a report identifying each of the receiving taxing districts with the interest amounts paid to each for the entire preceding year.

(Source: P.A. 84-1454; 88-455.)

(35 ILCS 200/20-140)

Sec. 20-140. Payment due date for county collector. Subject to the provisions of the Public Funds Statement Publication Act and Sections 3.1-35-60 through 3.1-35-80 of the Illinois Municipal Code, the county collector in counties with 3,000,000 or more inhabitants, shall on the first day of June and the first day of every month thereafter pay over to the other proper authorities or persons the amounts in his or her possession and payable to them as taxes and not previously paid over. In counties with less than 3,000,000 inhabitants, the county collector shall (i) pay over to the other proper authorities or persons, as provided in Section 20-130, the amounts in the collector's hands and payable to them as taxes and (ii) together

with the final payment, pay over to the other proper authorities or persons the amounts in the collector's hands and payable to them as interest and not previously paid over. The county treasurer shall determine the manner in which all payments required by a county collector under this Section are to be made. The manner of payment may include, but is not limited to, check or electronic funds transfer. Taxes collected in counties with less than 3,000,000 inhabitants and not distributed shall be invested in accordance with Section 1 of the Public Funds Deposit Act.

(Source: P.A. 91-378, eff. 7-30-99.)

(35 ILCS 200/20-145)

Sec. 20-145. Penalty for failure to make a timely distribution. Any county collector who wilfully fails to pay over the amount of taxes due and payable at the time or times required by Section 20-140, shall be subject to a penalty at the rate of 0.1% per day on the amount unpaid, from the time the amount becomes due and payable until it is paid. The sureties on the official bond of the collector shall be liable for the payment of the penalty. The penalty may be recovered in a civil action against the collector and his or her sureties, in the name of the People of the State of Illinois, in any court of competent jurisdiction. The amount of the penalty, when recovered, shall be paid (i) in counties with less than 3,000,000 inhabitants, to the proper authorities for whom the tax was collected and (ii) in counties with 3,000,000 or more inhabitants, into the county treasury.

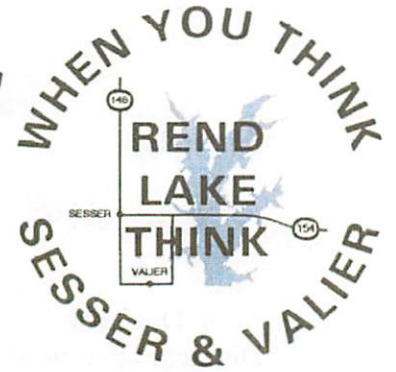
(Source: P.A. 87-1119; 88-455; incorporates 88-45; 88-670, eff. 12-2-94.)

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VIA E-MAIL: ADINN@FRANKLINCOSA.COM
(ORIGINAL WILL FOLLOW BY U.S. FIRST-CLASS MAIL)

June 26, 2024

Abigail D. Dinn
Franklin County State's Attorney
411 East Main Street
Benton, IL 62812

RE: Property Tax Payments to Taxing Body—Sesser-Valier Community Unit School District No. 196

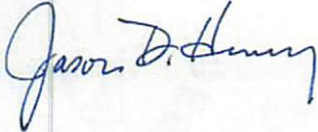
Dear Ms. Dinn:

Please find attached a copy of a letter dated June 3, 2024, to Franklin County Treasurer Steve Vercellino requesting payment of all undistributed property tax collections and associated interest proceeds that are due and payable to the School District. Historically, the final distribution of property taxes from the County Treasurer to taxing bodies has been made in mid-to-late April. As of this writing, this payment has not been made.

The Illinois Property Tax Code also provides for and *clearly outlines* a certain penalty for failure to make timely distribution(s). The penalty rate is 0.1% per day on the unpaid amount, measured from the time the amount becomes due and payable until it is paid (see 35 ILCS 200/20-145). The distribution timeline (the time-measure for any penalty amounts) is outlined at 35 ILCS 200/20-130. Inasmuch as you are able as counsel for Franklin County, please encourage the County Treasurer to pay the taxing bodies—specifically, the School District—the 4th distribution of property taxes to avoid this additional (and likely unbudgeted) cost to the County.

Thank you, in advance, for your assistance with this matter. If I can provide additional information, please don't hesitate to contact me at (618) 625-5105, Ext. 105 (Office) or via e-mail at jdhenry@sv196.org.

Sincerely,



Jason D. Henry
District Superintendent

CC: File
Larry Miller, Chair, Franklin County Board (via millerfarm1972@yahoo.com)