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**DUPAGE TOWNSHIP  
WILL COUNTY, ILLINOIS**

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**RESOLUTION  
NUMBER 20- 20**

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**AUTHORIZING THE EXECUTION OF COMPROMISE AGREEMENTS  
TO SETTLE OUTSTANDING TAX OBJECTION CLAIMS**

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**FELIX GEORGE, Supervisor  
KULSUM ALI, Clerk**

**ALYSSIA BENFORD  
MARIPAT OLIVER  
KEN BURGESS  
DENNIS RAGA  
Trustees**

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**DUPAGE TOWNSHIP**

**RESOLUTION NO. 20-\_\_\_\_\_**

**AUTHORIZING THE EXECUTION OF COMPROMISE AGREEMENTS  
TO SETTLE OUTSTANDING TAX OBJECTION CLAIMS**

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**WHEREAS**, DuPage Township ("Township") is a township duly organized and existing pursuant to the Township Code, 60 ILCS 1/1-1 *et seq.*; and

**WHEREAS**, the Township is a party to certain litigation wherein Plaintiffs have alleged that the monies levied in three years for the General Assistance Fund are in excess of that required for Fund purposes; and

**WHEREAS**, the Township has negotiated settlement of the claims made to resolve the litigation on a basis fair and equitable to the Township; and

**WHEREAS**, the Supervisor and Board of Trustees has determined that it is advisable and in the best interest of the Township and residents to authorized entry into the Compromise Settlement Agreements to settle the disputed levies.

**NOW, THEREFORE, BE IT RESOLVED BY THE DUPAGE TOWNSHIP BOARD OF TRUSTEES, WILL COUNTY, ILLINOIS**, as follows:

**SECTION 1.** The foregoing recitals are incorporated herein by reference.

**SECTION 2.** That the Township hereby authorizes settlement of tax objections made to the General Assistance Fund for the levy years 2016, 2017 and 2018, in the total amount of \$50,000.00.

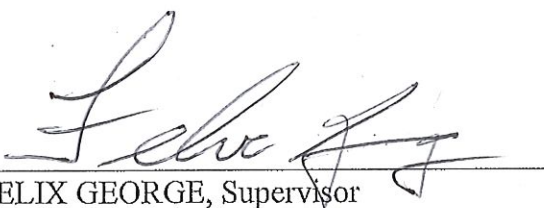
**SECTION 3.** That the attorney for the Township is here directed and authorized to execute the Compromise Settlement Agreements on behalf of the Township, after ascertaining they are in correct form and satisfactory to the understanding between the parties in the litigation.

**SECTION 4.** This Resolution shall be in full force and effect immediately upon its passage.


**PASSED** by the Supervisor and Board of Trustees of DuPage Township, Will County,  
 Illinois this 20<sup>th</sup> day of October 2020, pursuant to a roll call vote, as follows:

	YES	NO	ABSENT	PRESENT
Trustee Benford	✓			
Trustee Oliver	✓			
Trustee Burgess	✓			
Trustee Raga	✓			
Supervisor George	✓			
<b>TOTAL</b>				

**APPROVED** at a Regular Meeting of the Board of Trustees of DuPage Township, on  
October 20, 2020.

  
 FELIX GEORGE, Supervisor

ATTEST:

  
 KULSUM ALI, Township Clerk

# Memo

**To:** Ross Secler, Township Attorney  
**From:** Mary Dickson  
**Date:** October 14, 2020  
**Re:** DuPage Township Tax Objections - GA

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Pursuant to the authority granted by the Board, I was finally able to secure the agreement of the Plaintiffs' counsel to settle the three outstanding tax objections filed against certain General Assistance Fund levies.

Three levy years are at issue:

2016: total amount of protested taxes \$36,540.00.  
2017: total amount of protested taxes \$37,391.00  
2018: total amount of protested taxes \$28,830.78

Thus, the total amount of GA Funds (protested taxes) at issue is **\$102,761.78**.

Each of the tax objections is predicated on a claim of excess accumulation and on reading of the Township Code, 60 ILCS 1/235-20, relative to the general assistance tax, which does not provide for funding which creates a surplus. In this regard, the Code states: "[t]he tax for each fiscal year shall not be more than 0.10% of value, or more than an amount approved at referendum held under this Section, as equalized or assessed by the Department of Revenue, *and shall in no case exceed the amount needed in the township for general assistance.*" (emphasis added). From this, Plaintiff argues that a surplus in the fund cannot be created, as the Township is limited to taxing only for the amount it needs, and, if the Fund has funds available for use, they must be taken into consideration when taxing.

Review of information provided by the Township established that the Township levied for new funds for General Assistance in years when it had sufficient funds on hand to meet the demands of General Assistance. As you know, DuPage Township is not alone in being the subject of a GA complaint, for the exact same reasons. To prevent similar complaints in the future, I have advised the Township to evaluate its programming to ensure that monies levied are expended for appropriate Fund reasons.

To resolve the pending claims, the Township authorized the acceptance of an offer to settle the outstanding cases for 50% of the amount claimed; in this case, the Plaintiffs' counsel agreed to the sum of \$50,000.00. These monies will be "paid" to the Plaintiffs from tax proceeds to be collected by the Treasurer next June; therefore, the Township will not be required to commit any existing funds toward the settlement payment.

Please call me should you have any questions in this regard.