

# County of Adams

Office of County Collector

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## TAX DISTRICT REPORTING REQUIREMENTS

October 31, 2018

**REFERENCES:** 65 ILCS 5/3.1-35 (Illinois Municipal Code, for Cities and Villages)  
30 ILCS 15 (Public Funds Statement Publication Act, other tax districts except schools)

### THREE REQUIREMENTS:

#### 1. PREPARE A FINANCIAL STATEMENT

At the expiration of each fiscal year, prepare a statement that contains the following:

- a. All monies received and from what sources received, giving items, particulars and details.
- b. All monies paid out where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate, giving the name and amount for each individual or business to whom paid;
- c. All monies paid out as compensation for personal services, giving the name of each individual to whom paid and the total amount paid to each person.

You may elect to report the compensation for personal services of all personnel by name, listing each employee in one of the following categories:

- i. under \$25,000.00;
  - ii. \$25,000.00 to \$49,999.99;
  - iii. \$50,000.00 to \$74,999.99;
  - iv. \$75,000.00 to \$99,999.99;
  - v. \$100,000.00 to \$124,999.99;
  - vi. \$125,000.00 and over
- d. A summary statement of operations for all funds and account groups.
  - e. Such statement shall be subscribed and sworn to by the public officer making such statement.

#### 2. PUBLISHING REQUIREMENTS

##### a. Cities and Villages:

- i. Publish at least once a newspaper published in the municipality.
- ii. Publish within 6 months after the end of the fiscal year.
- iii. If no newspaper is published in the municipality, publish in a newspaper having a general circulation within the municipality.
- iv. Villages with a population less than 500 in which no newspaper is published may post the statement in 3 prominent places within the village.

**b. All other Tax Districts:**

- i. Publish in a newspaper published in district.
- ii. Publish within 6 months after the end of the fiscal year.
- iii. If no newspaper is published in the district, publish in a newspaper published in the county.

**c. If an audit has been made:** This publication requirement shall not apply when an audit has been made by a certified public accountant.

- i. File a report of such audit with the county clerk
- ii. Publish a notice of the availability of the audit report in a newspaper published in the town, district, or municipality
- iii. If no newspaper is published in such town, district, or municipality, then publish the notice or availability in a county newspaper published in the county
- iv. The notice of availability shall include, at a minimum:
  - 1. the time period covered by the audit
  - 2. the name of the firm conducting the audit
  - 3. the address and business hours of the location where the audit report may be publicly inspected.

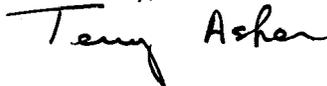
**3. FILING REQUIREMENTS:** File with the Adams County Clerk:

- a. The statement (or audit report) or notice of availability
- b. Proof of Publishing: Includes
  - i. Certificate of Publishing provided by the newspaper, or
  - ii. an affidavit of the municipal clerk stating the locations where the statement was posted.

**The county collector, shall withhold payment to the treasurer of any and all moneys due the tax district after the expiration of that 6 month period and until the annual statement and affidavit are received by the collector.**

Contact me at 217-277-2223 or e-mail [treasurer@co.adams.il.us](mailto:treasurer@co.adams.il.us) if you have any questions.

Sincerely,



Terry Asher  
Adams County Collector