

The background of the page features a large, faint watermark of the Seal of Kane County Auditor. The seal is circular with a scalloped outer edge. Inside the seal, the text "OFFICE OF THE KANE COUNTY AUDITOR" is written at the top, "TERRY HUNT, KANE COUNTY AUDITOR" is written below it, and "ORGANIZED JANUARY 1831" is written at the bottom. The seal also contains a central emblem with a diamond shape and a banner.

**OFFICE OF THE KANE COUNTY AUDITOR**

*Terry Hunt, Kane County Auditor*

**Efficiency Review Report  
Kane County Treasurer's Office  
Property Tax Collector Function**

October 14, 2020

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## EXECUTIVE SUMMARY

The Kane County Treasurer also serves as the County Collector. In the capacity, the Treasurer collects and distributes property tax revenues to 702 taxing districts within Kane County per the most recent extension report.

COVID-19 brought unprecedented challenges to families, businesses, and governmental operations – including those of the Kane County Treasurer. With the collections for Tax Year 2019 (receivable in 2020) nearly complete, it is an opportune time to evaluate the operations of the Treasurer’s Office as they apply to the Collector function. The “collar counties” of DuPage, Lake, Will, Kane, and McHenry were included for comparison purposes.

The statutory duties as enumerated in (55 ILCS 5/3-1005) (from Ch. 34, par. 3-1005) authorize the [County] Auditor to collect, analyze and preserve statistical and financial information with respect to the cost of operation of the various institutions and facilities maintained, operated or owned by the county.

The information provided in this report is such an analysis, however due to the limited scope of the review this is not intended to be an audit report.

The Treasurer is granted certain internal control powers as enumerated in (55 ILCS 5/3-10005.1) (from Ch. 34, par. 3-10005.1) Sec. 3-10005.1. Internal operations of office. The treasurer shall control the internal operations of his office and procure necessary equipment, materials and services to perform the duties of his office.

This report is for information purposes only, and includes no audit findings and/or recommendations. It requires no action to be considered or taken by the Treasurer.

## PROCEDURES

The Kane County Auditor's Office research was limited to public information from a variety of sources, including FY2020 budgets, Tax Extension Records, PTax250 Reports, 2020 census estimates, etc. for the counties of DuPage, Lake, Will, Kane, and McHenry.

The accuracy of this report is based entirely upon the public information referenced above. No attempt was made to verify the accuracy of those records.

## OBSERVATIONS

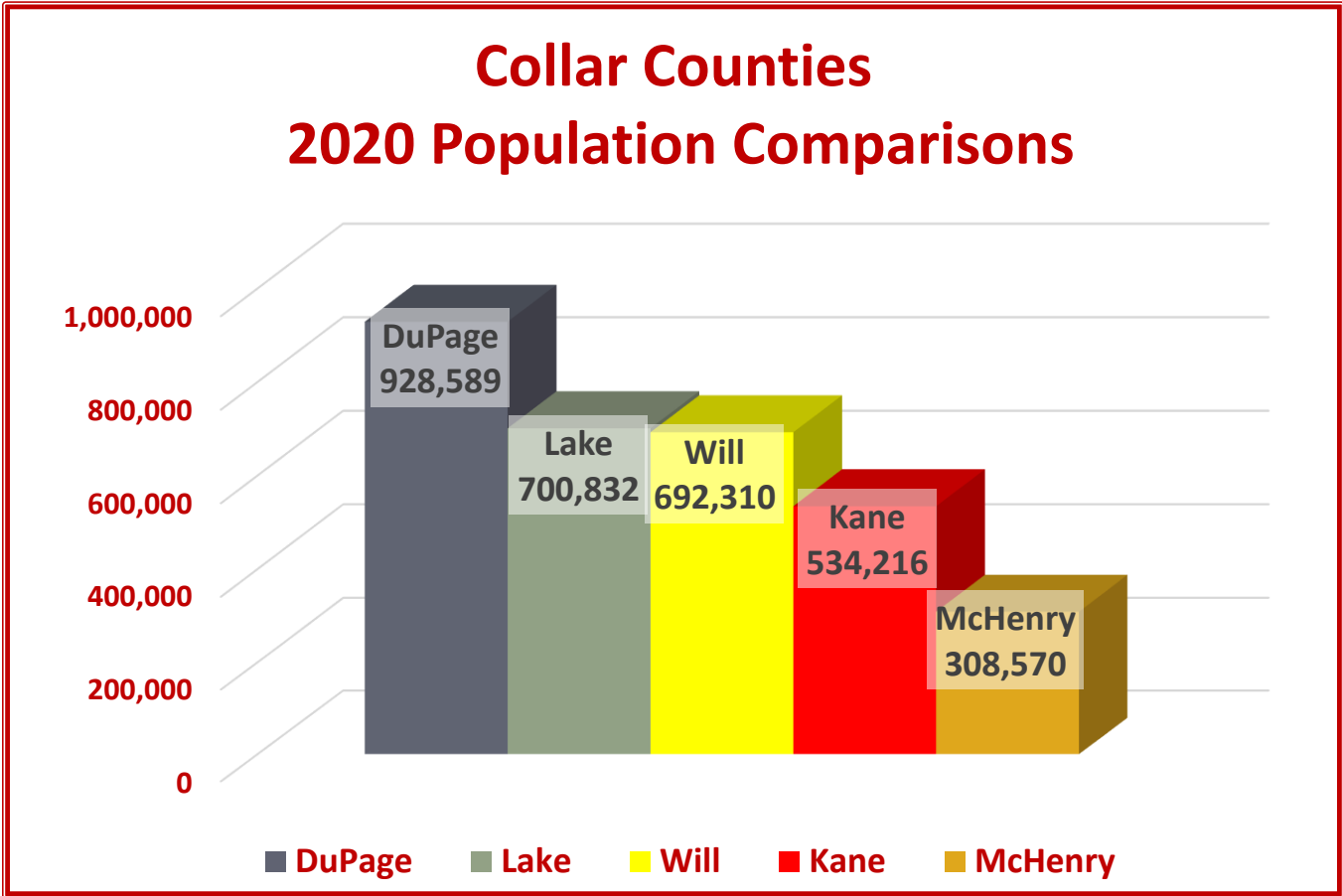
Of the five counties included in this review, it is interesting to note that 2010 Kane County has experienced the highest growth rate since 2010 as evidenced by the chart below.

County	2020 Population	Growth Since 2010
DuPage	928,589	1.15%
Lake	700,832	-0.48%
Will	692,310	1.99%
<b>Kane</b>	<b>534,216</b>	<b>3.50%</b>
McHenry	308,570	-0.16%

The Tax Group is an informal organization consisting of the Kane County Treasurer, the Kane County Clerk, the Supervisor of Assessments and the Township Assessors who collaborate and coordinate their group effort in the tax cycle. Collectively their efforts have led to many advancements in terms of the overall efficiency of the property tax process from assessment, to extension, to billing, to collection, to disbursement.

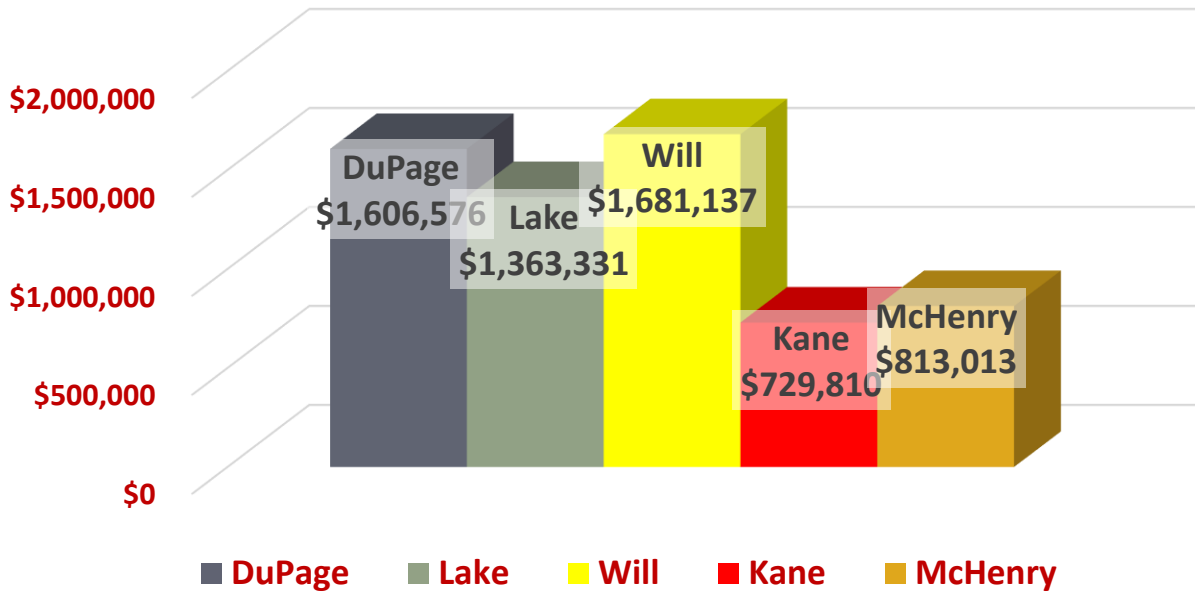
The following statistics and charts will illustrate the positive impact of the Tax Group, and overall efficiencies gained through the innovative strategies employed by the Kane County Treasurer.

Of the five counties in the study, Kane County is the fourth largest with a 2020 population estimate of 534,216 as shown below.

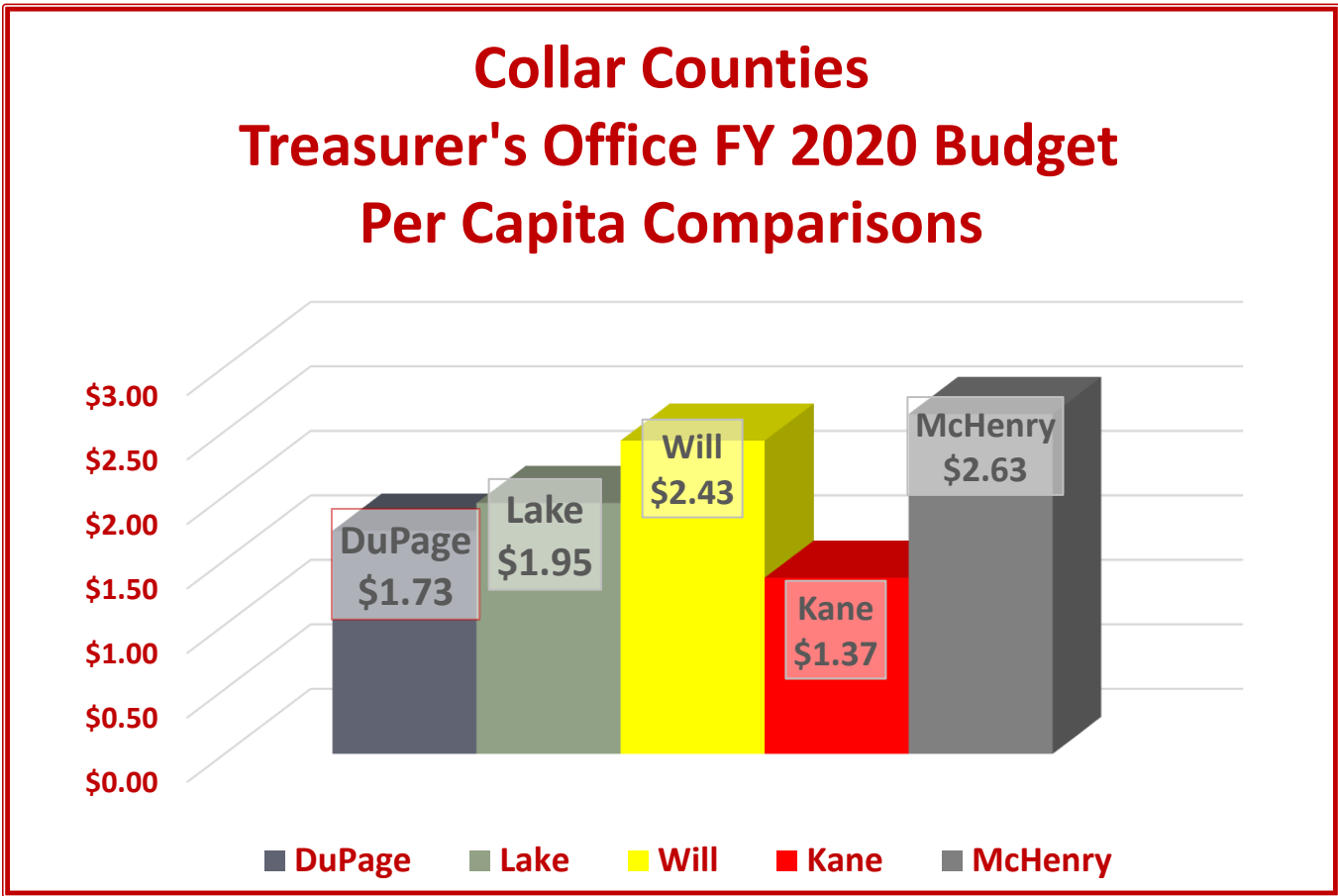


Of the five counties included in the study, the Kane County Treasurer had the lowest budget for fiscal year 2020, coming in at \$729,210 as shown below

## Collar Counties Treasurer's Office FY 2020 Budget Comparisons



The per capita cost to Kane County taxpayers, based upon the fiscal year 2020 budget and the 2020 population estimates, was the lowest among the five counties included in the study by a significant margin, as illustrated below.



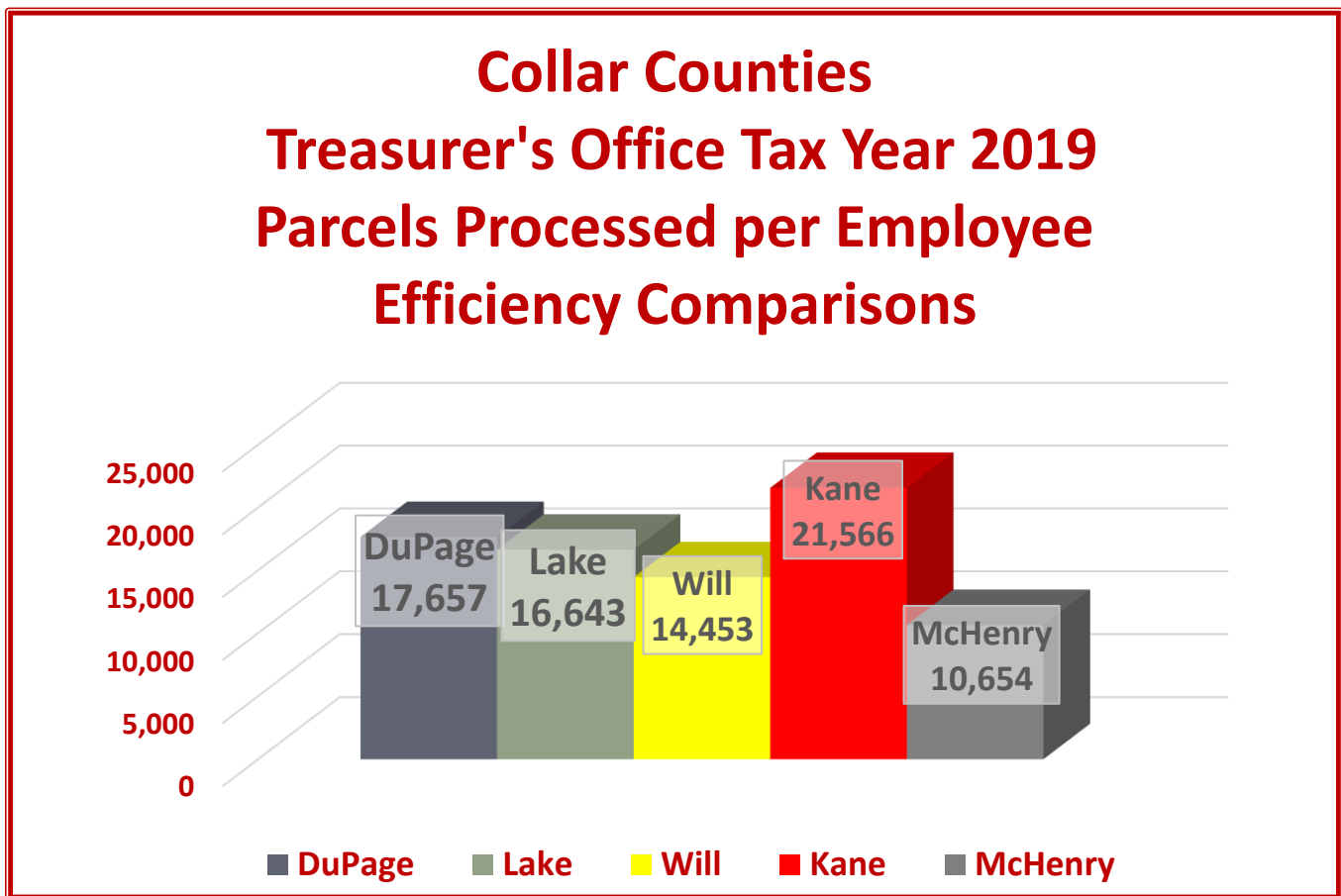
For fiscal year 2020, the Kane County Treasurer had nine full time employees, the lowest number of full time employees among the five counties included in the study as shown below

County	Full Time Equivalent Employees
DuPage	19
Lake	16
Will	19
<b>Kane</b>	<b>9</b>
McHenry	13

For the 2019, Tax Year (Payable 2020) Kane County processed 194,097 parcels, which ranked fourth among the five counties as below

County	Parcels Processed
DuPage	335,485
Lake	266,283
Will	274,612
<b>Kane</b>	<b>194,097</b>
McHenry	138,500

The Kane County Treasurer’s efficiency level for processing those parcels, per employee was easily the highest among the five counties in the study, as is illustrated below



The following table was excerpted from the September 17<sup>th</sup> meeting of the Public Service Committee. The comparison between the tax collections for “2018 Payable 2019” and “2019 Payable 2020” are particularly significant given the disparate economic climates of the two years.

The year-to-date “2019 Payable 2020” collections occurred during the COVID-19 pandemic, and yet the percentage year-to-date collections to total property taxes (as of the report date) was actually improved from 85.3% for “2018 Payable 2019” tax collections to 87.1% for “2019 Payable 2020” taxes.



**COUNTY OF KANE**  
**OFFICE OF THE TREASURER**  
**DAVID J RICKERT, CPA**

	2018 Payable 2019 Payments Year-To-Date	2019 Payable 2020 Payments Year-To-Date
August		
<b>TOTAL PROPERTY TAXES DUE</b>	<b>\$ 1,321,496,393</b>	<b>\$ 1,358,990,766</b>
Total First Installment Paid	\$ 652,875,498	\$ 670,598,250
Total Second Installment Paid	\$ 474,594,565	\$ 512,973,852
Lockbox Processing	\$ 206,789,802	\$ 206,466,321
Internet Credit & Debit Card	\$ 7,552,334	\$ 7,583,970
E-Check & ACH Processing	\$ 85,590,515	\$ 145,238,355
Credit Card at Treasurer's Office	\$ 974,002	\$ 267,342

**CONCLUSION**

As previously stated, this review is for information purposes only. However, the analysis and comparisons included in this report would lead the reader to the conclusion that for fiscal year 2020, despite the challenges of operating the office during the COVID-19 pandemic, the Kane County Treasurer has continued to operate the office effectively and with greater efficiency than that of the similar neighboring counties.

**CLOSING REMARKS**

The Auditor's Office would like to thank all those who assisted us in our review. Your cooperation and generous assistance is greatly appreciated.

**OFFICE OF THE KANE COUNTY AUDITOR**




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