



# Illinois State Association of Counties

## POSITION STATEMENT

JANUARY 1, 2026

### **SEPARATE VETERANS ASSISTANCE COMMISSION FUNDING ON PROPERTY TAX BILL** **SB 2853 - SUPPORT**

A Veterans Assistance Commission (VAC) is a county governmental agency operated by and for U.S. Veterans. VACs are authorized to act as the central committee for veterans' assistance under the Military Veterans Assistance Act (330 ILCS 45/1) and are funded by the provisions of the Illinois Counties Code (55 ILCS 5/1-1001).

#### **Current Law:**

P.A. 102-0732 (2022) wrote into state law a minimum amount of annual funding for VACs equal to the lesser of .02% of the last known equalized assessed value (EAV) of the taxable property in the county OR an amount determined by the VAC to be "just and necessary." This law also removed county board decision-making over the amount of revenue allocated to a VAC and over how a VAC budgets this revenue. VACs are now county agencies that, in practice, exist independently from elected county boards and are not subject to public accountability through elections. For all practical purposes, VACs now exist as a separate taxing body.

#### **Proposed Change:**

The General Assembly and Governor should require property tax revenues that fund VACs to be listed separately from the county amount on property tax bills. This change is sensible because it reflects the reality that VAC revenues and spending are no longer under the control of the county board but add to the property tax dollars paid by county residents.

### **ENHANCE TRANSPARENCY FOR HOW PROPERTY TAX REVENUES ARE ALLOCATED AND SPENT.**