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March 9, 2015

Mr. Michael McCreery  
United Counties Council of Illinois  
217 East Adams Street, Suite 101  
Springfield, IL 62701

**RE: County Financial Obligations for Veteran's Assistance Commission**

Dear Mike:

**Question**

Is a county required to provide additional funds to a Veteran's Assistance Commission in excess of funds collected from the statutorily authorized tax levy?

**Analysis**

The Veteran's Assistance Commission Act requires a county board to appropriate money for the assistance and emergency assistance of veterans in the county and additional sums as may be necessary to properly compensate the offices and employees required to administer the assistance programs.<sup>1</sup> Additionally, the county is required to provide office space and furnish the necessary supplies for a County Veteran's Assistance Commission.<sup>2</sup> The Veterans Assistance Commission is charged with recommending an amount which it deems to be sufficient to fund the Commission.<sup>3</sup> The county board is then charged with approving or disapproving of the Commission's recommendation. If the amount is disapproved by the county board, the Commission may either submit a new recommendation for a different amounts or it may seek judicial relief for *mandamus*.<sup>4</sup>

<sup>1</sup> 330 ILCS 45/10.

<sup>2</sup> *Id.*

<sup>3</sup> *Veteran's Assistance Commission of Will County v. County Board of Will County*, 274 Ill. App. 3d 32, 37 (3rd Dist. 1995).

<sup>4</sup> *Id.*

The Commission may not expend funds in excess of that which is appropriated by the county board.<sup>5</sup> If the funds appropriated to the Commission are not sufficient to fulfill the statutory requirements the Commission may either seek an emergency appropriation or seek judicial relief through a *mandamus* proceeding.<sup>6</sup>

The county board is obligated to provide sums of money to the commission as may be “just and necessary” to assist veterans and their families.<sup>7</sup> This is the minimum amount of funding the county board is obligated to provide. For all additional funding which the county is required to provide, the county board is vested with some discretion as to the amounts sufficient to meet the obligations.<sup>8</sup> While the county board does have discretion as to these additional sums, it is still obligated to provide funding for those things required by the Act and discussed above.

The Counties Code provides for a tax for the support of a County Veterans Assistance Commission.<sup>9</sup> The purpose of any tax so levied is to provide assistance to military veterans and their families. The proceeds are to be used exclusively for the assistance purposes authorized under the Veteran’s Assistance Commission Act. A portion of the proceeds may be expended for the salaries and expenses of the officers and employees of the Commission and any other expenses incident to the administration of such assistance. Neither, the language of the statute authorizing the tax or the Veteran’ Assistance Commission Act provide for a limit on the amount of funding provided by a county.

**Conclusion:**

At a minimum, a county board is required to provide funding to a Veteran’s Assistance Commission which is just and necessary to assist veterans and their families. The county board is also required to provide funding to the Veteran’s Assistance Commission for salaries, office space, and the necessary supplies of the Commission, however, the board will have some discretion as to the amounts necessary to fulfill this requirement. Proceeds obtained by a county tax levied to provide the Veteran’s Assistance Commission with funding may be used to meet the above obligations. If a county decides not to levy such a tax, the county will still be obligated to provide a Veteran’s Assistance Commission with the funding required by the Act. While a county is authorized to use funds obtained from the tax to fulfill its obligations under the Act, such tax proceeds in no way limit the obligations of the county to provide the funding required by the Veteran’s Assistance Commission Act. The county will not be obligated to expend funds in excess of those which it and the Commission have agreed sufficient in the appropriation.

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<sup>5</sup> Unpublished Op. Ill. Att’y Gen. 06-001 (January 6, 2006)

<sup>6</sup> *Id.*

<sup>7</sup> 330 ILCS 45/2.

<sup>8</sup> *Veteran’s Assistance Commission of Will County*, 274 Ill. App. 3d at 35 (3rd Dist. 1995).

<sup>9</sup> 55 ILCS 5/5-2006.

Mr. Michael McCreery  
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Please feel free to call if you should have any questions.

Sincerely,

GIFFIN, WINNING, COHEN  
& BODEWES, P.C.



Herman G. Bodewes



Steven A. Milburn

HGB:SAM/tem

**Disclaimer:** This opinion was prepared by Giffin, Winning, Cohen & Bodewes, P.C. at the request of UCCI and is to be used solely by UCCI and its members. The State's Attorney is the attorney for the County. Legal advice, if requested, should be sought from the State's Attorney.