



Prospect Heights School District 23
Board Memorandum
Action Item

Date: February 12, 2026

Title: District 23 Resolution

Contacts: Don Angelaccio

Overview:

Over the past few years, delays in the mailing of property tax bills and the disbursement of collections have been a damper on school districts. District 23 needs approximately \$3M each month in order to meet our payroll and vendor obligations. Again, for the third time in 4 years, the district had to develop and implement contingency plans due to the delays resulting from the inability of Cook County to fix its software systems. These efforts are time-consuming and hamper the flow of work and our progress toward Strategic Plan goals.

Cook County's failure to issue the 2024 second-installment property tax bills on time, due to a reported software glitch with Tyler Technologies and administrative delays, has created serious cash-flow problems for District 23 and hundreds of other school districts, library districts, park districts, and other governmental agencies dependent upon property tax revenue. The lost interest revenue on the fall collections is approximately \$220,000.

After significant pressure from a Superintendent Coalition that includes our partners at PMA and Raymond James, plus press releases from the *Chicago Tribune*, *The Daily Herald*, and other newspapers, we received two disbursements over winter break totaling \$7.56M of the anticipated \$11.6M fall tax collection for operating funds. To date, we have received approximately 85% of the anticipated tax revenues for the second installment totaling \$11,659,840.

Recommendation:

Administration recommends that the Board approves this resolution, which demands that Cook County officials resolve the ongoing systemic issues and to guarantee a predictable cycle of property tax collection and distribution. The resolution calls on the Cook County officials to work collaboratively and implement permanent solutions and safeguards to ensure this costly and disruptive failure of the property tax system does not occur again.