CALL TO ORDER
The meeting was called to order at 6:31 p.m.

ROLL CALL
Present: Elizabeth Flowers, Kristine Heiman and Jeff Wehrli
Absent: Melissa Maye
Also present: Matt Asselmeier, Senior Planner
In the audience: None

APPROVAL OF AGENDA
Mr. Wehrli made a motion, seconded by Ms. Flowers, to approve the agenda. With a voice vote of three ayes, the motion carried.

APPROVAL OF MINUTES
Ms. Flowers made a motion, seconded by Ms. Heiman, to approve the minutes from the October 16, 2017 meeting. With a voice vote of three ayes, the motion carried.

CHAIRMAN’S REPORT
None

PUBLIC COMMENT
None

NEW BUSINESS
Approval of Historic Tax Credit Resolution
Commissioners reviewed the proposed resolution as modeled from Illinois Landmarks. The consensus was that a resolution from the County Board would have more weight. The earliest date the County Board could review the proposal is December 19th.

Chairwoman Heiman presented information on the proposed federal tax legislation.

Mr. Wehrli made a motion, seconded by Ms. Flowers, to recommend approval of the historic tax credit resolution. With a voice vote of three ayes, the motion carried.

Approval of Historic Tax Credit Letter
Commissioners reviewed the proposed resolution as modeled from Illinois Landmarks. The consensus was that the letter should be signed by the Chairwoman.

Ms. Flowers made a motion, seconded by Mr. Wehrli, to approve Chairwoman Heiman signing the historic tax credit letter. With a voice vote of three ayes, the motion carried.
OLD BUSINESS

Review and Recommendation on Historic Preservation Ordinance

This matter was laid over until the December meeting.

Centennial Farm Mapping Project

Mr. Asselmeier reported that Planning, Building and Zoning Department Intern Michael Goers will take pictures of centennial farms in Big Grove, Lisbon and Seward Townships starting November 21st. Mr. Goers will then move to other townships.

Selecting Homes for Plaques

This matter will be reviewed after some of the centennial farm pictures have been reviewed by the Commission.

The Dickson-Murst property is inside the Village of Montgomery and if that property pursued historic designation, they would be required to follow the Village of Montgomery’s rules and regulations.

Potential Meeting with other Historic Preservation Organizations

Ms. Flowers requested that save the date cards be sent to local libraries with a note inviting local genealogical groups. Mr. Asselmeier provided an update list of invitees including the local libraries. The rest of the Commissioners agreed with the suggestion of inviting local libraries.

Mr. Asselmeier stated that he will confirm the participation of the Illinois Historic Preservation Agency and Village of Plainfield. The Commission will work on an invitation letter at their next meeting; the letter will be mailed shortly after January 1st. The Commission might also work on an agenda for the workshop at their December meeting.

Millbrook Bridge Update

Mr. Asselmeier provided an update from the Kendall County Forest Preserve. Public hearings will be held in the near future regarding this project. Mr. Asselmeier will obtain the purpose of the public hearings, the dates of the public hearings and other updated information from the Kendall County Forest Preserve.

CORRESPONDENCE

Section 106 Filing at 6136 Galena Road

Mr. Asselmeier provided a Section 106 Filing for a tower at 6136 Galena Road. The property is zoned M-1. Commissioners requested Mr. Asselmeier to investigate the matter further and see if the structures on the property were of historic value.

PUBLIC COMMENT

None

ADJOURNMENT

Mr. Wehrli made a motion, seconded by Ms. Flowers, to adjourn. With a voice vote of three ayes, the motion carried. The Historic Preservation Commission adjourned at 6:52 p.m.

Respectfully Submitted,
Matthew H. Asselmeier, AICP
Senior Planner
## Side-by-Side Comparison of House and Senate Tax Legislation

<table>
<thead>
<tr>
<th></th>
<th>House Bill</th>
<th>Senate Bill</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mortgage Interest Deduction</strong></td>
<td>Capped at $500,000.</td>
<td>Retains current cap of $1,000,000.</td>
</tr>
<tr>
<td><strong>State and Local Tax Deduction</strong></td>
<td>Repeals deduction for income or sales taxes. Retains deduction for real property taxes, but limited to $10,000 (not indexed).</td>
<td>Repeals all state and local tax deductions.</td>
</tr>
<tr>
<td><strong>Capital Gains Exemption on Sale of Primary Residence</strong></td>
<td>Must own and use residence for at least five of the eight years prior to sale. Income limits apply.</td>
<td>Must own and use residence for at least five of the eight years prior to sale. No income limits apply.</td>
</tr>
<tr>
<td><strong>1031 Like-Kind Exchanges</strong></td>
<td>Limited to real property assets.</td>
<td>Limited to real property assets.</td>
</tr>
<tr>
<td><strong>Personal and Dependency Exemptions</strong></td>
<td>Eliminated.</td>
<td>Eliminated.</td>
</tr>
<tr>
<td><strong>Standard Deduction</strong></td>
<td>Increased to $12,000 single, $18,000 head of household, $24,000 for joint filers.</td>
<td>Increased to $12,000 single, $18,000 head of household, $24,000 for joint filers.</td>
</tr>
<tr>
<td><strong>MID for Second Homes</strong></td>
<td>Eliminated.</td>
<td>Retained.</td>
</tr>
<tr>
<td><strong>Home Equity Loan Deduction</strong></td>
<td>Eliminated for new loans.</td>
<td>Eliminated for new and current loans.</td>
</tr>
<tr>
<td><strong>Moving Expense Exclusion and Deduction</strong></td>
<td>Eliminated.</td>
<td>Retained only for active military homeowners.</td>
</tr>
<tr>
<td><strong>Student Loan Interest Deduction</strong></td>
<td>Eliminated.</td>
<td>Retained.</td>
</tr>
<tr>
<td><strong>Child Tax Credit</strong></td>
<td>Increased from $1,000 to $1,600.</td>
<td>Increased from $1,000 to $2,000 and raise maximum age from 16 to 17.</td>
</tr>
<tr>
<td><strong>Casualty and Theft Loss Deduction</strong></td>
<td>Eliminated.</td>
<td>Eliminated except for personal casualty loss incurred in a Presidentially declared disaster.</td>
</tr>
<tr>
<td><strong>Depreciation Recovery Period for Real Property (Residential Rental)</strong></td>
<td></td>
<td>Reduced to 25 years from 27.5 years.</td>
</tr>
<tr>
<td><strong>Depreciation Recovery Period for Real Property (Nonresidential)</strong></td>
<td></td>
<td>Reduced to 25 years from 39 years.</td>
</tr>
<tr>
<td><strong>Depreciation Recovery Period for Real Property (Leasehold Improvements)</strong></td>
<td></td>
<td>Reduced to 10 years from 15 years.</td>
</tr>
<tr>
<td><strong>Rehabilitation Tax Credit (Non-Certified Historic Structures pre-1936)</strong></td>
<td></td>
<td>Repealed.</td>
</tr>
<tr>
<td><strong>Rehabilitation Tax Credit (Certified Historic Structures)</strong></td>
<td></td>
<td>Retained.</td>
</tr>
</tbody>
</table>