

OCT 27 2021

ORDINANCE 2021-043

PASSED: OCTOBER 28, 2021 DeKalb County Clerk

PROVIDING FOR THE TERMINATION OF THE CITY'S CENTRAL AREA TAX INCREMENT FINANCING REDEVELOPMENT AREA ("TIF 1") AND THE TRANSFER OF FUNDS FROM TIF 1'S SPECIAL TAX ALLOCATION FUND TO TIF 3.

WHEREAS, the City of DeKalb (the "City") is a home rule unit of local government which may exercise any power and perform any function pertaining to its government and affairs pursuant to Article VII, Section 6, of the Illinois Constitution of 1970; and

WHEREAS, in 1986, pursuant to the Illinois Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.1-1, *et seq.* (the "TIF Act") and Ordinance 1986-078, Ordinance 1986-079, Ordinance 1986-080, and Ordinance 1986-081, the City established the Central Area Tax Increment Redevelopment Plan (the "TIF 1 Redevelopment Plan"), designated the Central Area TIF District (the "TIF 1"), and adopted tax increment financing for TIF 1 (the "TIF 1 Fund"); and

WHEREAS, in 1989, pursuant to Ordinance 1989-091 and Ordinance 1989-102, the City amended the TIF 1 Redevelopment Plan to revise TIF 1's State Sales Tax boundaries; and

WHEREAS, in 1995, pursuant to Ordinance 1995-021, Ordinance 1995-022, and Ordinance 1995-023, the City amended the TIF 1 Redevelopment Plan to revise TIF 1's boundaries; and

WHEREAS, in 2008, pursuant to Ordinance 2008-044 and Public Act 95-0709, the City extended TIF 1's estimated date of completion in the manner provided by law; and

WHEREAS, in 2013, pursuant to Ordinance 2013-024, the City amended TIF 1's boundaries by removing certain parcels; and

WHEREAS, in 2019, pursuant to Ordinance 2018-073, the City amended TIF 1's boundaries by removing certain parcels from TIF 1's boundaries and including said parcels in TIF 3's boundaries; and

WHEREAS, in 2020, pursuant to Resolution 2020-125, the City approved the 2020 Intergovernmental Agreement Relating to Tax Increment Financing Districts, which obligated the City to: (1) terminate TIF 1 with the final collection of TIF increment during the 2021 year; and (2) transfer revenues received from the TIF 1 Fund to the contiguous TIF 3 for eligible TIF 3 project redevelopment costs; and

WHEREAS, the City is aware of at least seven (7) pending tax objection complaints for properties that are located in TIF 1 which could result in potential tax refunds (the "TIF 1 Tax Objection Claims"); and

WHEREAS, according to *Village of Arlington Heights v. Pappas*, 2016 IL App (1st) 151802, the DeKalb County Treasurer may seek reimbursement of potential tax refunds in the TIF 1 Tax Objection Claims solely from the City's General Fund if the City dissolves the TIF 1 Fund; and

WHEREAS, according to *Devyn Corp. v. City of Bloomington*, 2015 IL App (4th) 140819, the City may reserve contingency funds in the TIF 1 Fund to pay for outstanding eligible claims beyond TIF 1's estimated date of completion; and

WHEREAS, pursuant to the TIF Act, the City notified TIF 1's affected taxing districts prior to November 1, 2021, that TIF 1 will be terminated by December 31, 2021; and

WHEREAS, as a result of the termination of TIF 1, TIF 1's affected taxing districts will have the opportunity to impose their 2021 property tax levy (taxes payable in 2022) upon the recovered TIF equalized assessed value for TIF 1; and

WHEREAS, pursuant to the TIF Act, the Mayor, who has disclosed an ownership interest in property located in TIF 3, has refrained from any official involvement, voting or communicating regarding the transfer of TIF 1 Fund's revenues to TIF 3; and

WHEREAS, pursuant to the provisions of this Ordinance, the City's corporate authorities find that is in the City's best interests for the protection of the public health, safety, morals and welfare to terminate TIF 1 and transfer revenues from the TIF 1 Fund to TIF 3; and

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of DeKalb, Illinois, as follows:

SECTION 1: The recitals to this Ordinance are true, material, adopted, and incorporated herein as Section 1 to this Ordinance.

SECTION 2: Effective after December 31, 2021, TIF 1, as amended and in existence as of December 31, 2021, shall be terminated and shall no longer be designated as a redevelopment project area under the TIF Act. On and prior to December 31, 2021, the City Manager and his designee(s) are authorized and directed to transfer all revenues from the TIF 1 Fund, excluding the contingency reserve amount(s) that the City Manager determines may be necessary for the TIF 1 Tax Objection Claims and the final payment(s) of all TIF 1 redevelopment project costs (the "TIF 1 Fund Contingency"), to TIF 3 for eligible TIF 3 redevelopment project costs. Upon the City Manager's determination that the TIF 1 Fund Contingency is no longer necessary, the City Manager and his designee(s) shall be authorized and directed to: (1) transfer any and all remaining amounts from the TIF 1 Fund Contingency to TIF 3 for eligible TIF 3 redevelopment project costs; (2) prepare the final closing of the books and records of TIF 1; and (3) take all necessary measures to recommend the City's adoption of an ordinance dissolving the TIF 1 Fund.

SECTION 3: Upon the approval of this Ordinance, the Executive Assistant is authorized and directed to: (1) file a certified copy of this Ordinance with the DeKalb County Clerk and Recorder; and (2) send copies of this Ordinance to all of TIF 1's affected taxing districts.

SECTION 4: If any provision, clause, sentence or paragraph of this Ordinance, or the application thereof to any person or circumstances, shall be held invalid by a court of competent jurisdiction, such invalidity shall not affect the other provisions of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

SECTION 5: This Ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the City's corporate authorities that to the extent that the terms of this Ordinance should be inconsistent with any non-preemptive state law, that this Ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 6: This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois at a Regular meeting thereof held on the 25th day of October 2021 and approved by me as Mayor on the same day. Passed on First Reading by a 7-0-1 roll call vote. Aye: Morris, Larson, Smith, Perkins, McAdams, Verbic, Faivre. Nay: None. Recused: Barnes. Second Reading waived by a 7-0-1 roll call vote. Aye: Morris, Larson, Smith, Perkins, McAdams, Verbic, Faivre. Nay: None. Recused: Barnes.




COHEN BARNES, Mayor

ATTEST:


Ruth A. Scott, Executive Assistant



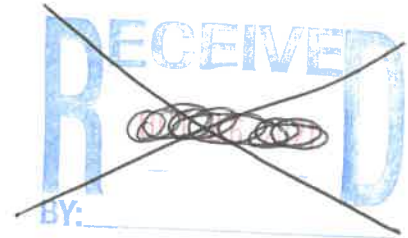
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VIA CERTIFIED MAIL WITH RETURN RECEIPT

DATE: October 26, 2021

TO: City of DeKalb
DeKalb Public Library
DeKalb Township
DeKalb Township Road & Bridge District
DeKalb Community Unit School District No. 428
DeKalb County Forest Preserve
DeKalb County
DeKalb Park District
Kishwaukee Water Reclamation District
Kishwaukee College



Enclosed for your records please find a copy of Ordinance 2021-043, which Terminates the Central Area Tax Increment Financing Redevelopment Area (TIF 1), and the Transfer of Funds from the TIF 1 Special Tax Allocation Fund to TIF 3.

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature <input checked="" type="checkbox"/> <i>Craig Smith</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>DeKalb Township Road & Bridge District Attn: Craig Smith 2323 S. Fourth St. DeKalb, IL 60115</p>		<p>B. Received by (Printed Name) <i>R. C. Smith</i></p> <p>C. Date of Delivery <i>11-2-21</i></p>	
<p>2. Article Number (transfer from service label)</p> <p>7008 1830 0002 6838 3922</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery</p>		<p><input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>		<p>Domestic Return Receipt</p>	

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<p>Postage \$</p> <p>Certified Fee</p> <p>Return Receipt Fee (Endorsement Required)</p> <p>Restricted Delivery Fee (Endorsement Required)</p> <p>Total Postage & Fees \$</p>	<p>10/26/21 \$7.53 Postmark Here</p>
<p>DeKalb Township Road & Bridge District Attn: Craig Smith 2323 S. Fourth St. DeKalb, IL 60115</p>	

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- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Kishwaukee College
Attn: Laurie Borowicz
21193 Malta Rd.
Malta, IL 60150



9590 9402 4247 8121 1299 88

2. Article Number (Transfer from service label)

7008 1830 0002 6838 3908

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *Richard Fenton*

☒ Agent
☐ Addressee

B. Received by (Printed Name)

Richard Fenton

C. Date of Delivery

10-27-21

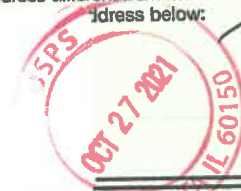
D. Is delivery address different from item 1? ☐ Yes

Address below: ☒ No

3. Service Type

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- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ all Restricted Delivery

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Kishwaukee College
Attn: Laurie Borowicz
21193 Malta Rd.
Malta, IL 60150

PS Form 3800, August 2006



See Reverse for Instructions

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<p>1. Article Addressed to:</p> <p>DeKalb Township Attn: Mary Hess 2323 S. Fourth St. DeKalb, IL 60115</p>		<p>B. Received by (Printed Name) CRAIG SMITH</p> <p>C. Date of Delivery 10-27-21</p>	
<p>2. Article Number (Transfer from service label) 7008 1830 0002 6838 3946</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery</p> <p><input checked="" type="checkbox"/> Certified Mail®</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery</p> <p>Mail Restricted Delivery</p>		<p><input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input checked="" type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
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PS Form 3800, August 2006 See Reverse for Instructions	

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<p>1. Article Addressed to:</p> <p>DeKalb County Forest Preserve Attn: Terry Hannan 200 N. Main St. Sycamore, IL 60178</p>		<p>B. Received by (Printed Name) <i>R. Hannan</i></p>	<p>C. Date of Delivery <i>11-1</i></p>
<p>2. Article Number (Transfer from service label) 7008 1830 0002 6838 3939</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery</p>		<p><input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
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<p>1. Article Addressed to:</p> <p>Kishwaukee Water Reclamation District Attn: Mark Eddington 303 Hollister Ave. DeKalb, IL 60115</p>			
 9590 9402 4247 8121 1423 38		<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Mail Restricted Delivery</p> <p><input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
<p>2. Article Number (Transfer from service label)</p> <p>7008 1830 0002 6838 3991</p>			
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<p>1. Article Addressed to:</p> <p>DeKalb Park District Attn: John Shea 1403 Sycamore Rd. DeKalb, IL 60115</p>		<p>B. Received by (Printed Name) Jennifer Anderson</p> <p>C. Date of Delivery</p>	
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
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<p>2. Article Number (Transfer from service label) 7008 1830 0002 6838 3977</p>		<p> <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery </p>	
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<p>DeKalb Park District Attn: John Shea 1403 Sycamore Rd. DeKalb, IL 60115</p>	
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<p>1. Article Addressed to:</p> <p>Kishwaukee College Attn: Bob Johnson 21193 Malta Rd. Malta, IL 60150</p>		<p>B. Received by (Printed Name) <i>Richard Fenton</i></p> <p>C. Date of Delivery <i>10-27-21</i></p>																	
<p>2. Article Number (Transfer from service label) 7008 1830 0002 6838 3984</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, address below:</p>																	
<p>Barcode: 9590 9402 4247 8121 1423 21</p>		<p>E. Service type</p> <table border="0"> <tr> <td><input type="checkbox"/> Adult Signature</td> <td><input type="checkbox"/> Priority Mail Express®</td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td><input type="checkbox"/> Registered Mail™</td> </tr> <tr> <td><input checked="" type="checkbox"/> Certified Mail®</td> <td><input type="checkbox"/> Registered Mail Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td><input checked="" type="checkbox"/> Return Receipt for Merchandise</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery</td> <td><input type="checkbox"/> Signature Confirmation™</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td> <td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Insured Mail</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Insured Mail Restricted Delivery</td> <td></td> </tr> </table>		<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™	<input checked="" type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> Certified Mail Restricted Delivery	<input checked="" type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation™	<input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery	<input type="checkbox"/> Insured Mail		<input type="checkbox"/> Insured Mail Restricted Delivery	
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<p>PS Form 3800, August 2005 See Reverse for Instructions</p>	

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<p>1. Article Addressed to:</p> <p>DeKalb Community Unit School District No. 428 Attn: Cynthia Carpenter 901 S. Fourth St. DeKalb, IL 60115</p>		<p>B. Received by (Printed Name) <i>Mitzi Lovender</i></p>	<p>C. Date of Delivery <i>10/27/21</i></p>		
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No address below:</p>			
<p>2. Article Number (Transfer from service label) 7008 1830 0002 6838 3953</p>		<p>3. Service Type</p> <table border="0"> <tr> <td> <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery </td> <td> <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery </td> </tr> </table>		<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery	<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery
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<p>Postage \$</p> <p>Certified Fee</p> <p>Return Receipt Fee (Endorsement Required)</p> <p>Restricted Delivery Fee (Endorsement Required)</p>	<p><i>10/26/21</i></p> <p>Postmark Here <i>87-53</i></p>
<p>DeKalb Community Unit School District No. 428 Attn: Cynthia Carpenter 901 S. Fourth St. DeKalb, IL 60115</p>	

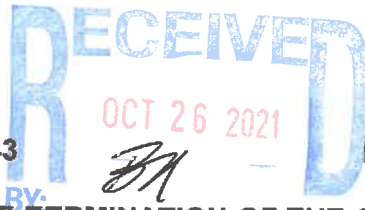
SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature <input checked="" type="checkbox"/> <u>CI9 CI</u> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>DeKalb Public Library Attn: Emily Faulkner 309 Oak St. DeKalb, IL 60115</p>		<p>B. Received by (Printed Name) <u>Adams</u></p>	<p>C. Date of Delivery <u>10/27/10</u></p>
<p>2. Article Number (Transfer from service label) <u>7008 1830 0002 6838 3915</u></p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery</p> <p><input checked="" type="checkbox"/> Certified Mail®</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery</p> <p><input type="checkbox"/> Mail</p> <p><input type="checkbox"/> Mail Restricted Delivery</p>		<p><input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input checked="" type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>			

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<p>Return Receipt Fee (Endorsement Required)</p>	<p>10.55</p>
<p>Restricted Delivery Fee (Endorsement Required)</p>	
<p>DeKalb Public Library Attn: Emily Faulkner 309 Oak St. DeKalb, IL 60115</p>	
<p>PS Form 3800, August 2006 See Reverse for Instructions</p>	

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature <input checked="" type="checkbox"/> <i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>DeKalb County Attn: Brian Gregory 200 N. Main St. Sycamore, IL 60178</p>		<p>B. Received by (Printed Name) <i>R. L. L. L.</i></p>	<p>C. Date of Delivery <i>10-29</i></p>
		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes address below: <input type="checkbox"/> No</p>	
<p>2. Article Number (Transfer from service label) 7008 1830 0002 6838 3960</p>		<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Mail Restricted Delivery (over \$500)</p> <p><input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>		<p>Domestic Return Receipt</p>	

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<p>Certified Fee</p>	
<p>Return Receipt Fee (Endorsement Required)</p>	
<p>Restricted Delivery Fee (Endorsement Required)</p>	
<p>DeKalb County Attn: Brian Gregory 200 N. Main St. Sycamore, IL 60178</p>	
<p>PS Form 3800, August 2005</p>	

City of
DeKalb



COPY

ORDINANCE 2021-043

PASSED: OCTOBER 25, 2021

PROVIDING FOR THE TERMINATION OF THE CITY'S CENTRAL AREA TAX INCREMENT FINANCING REDEVELOPMENT AREA ("TIF 1") AND THE TRANSFER OF FUNDS FROM TIF 1'S SPECIAL TAX ALLOCATION FUND TO TIF 3.

WHEREAS, the City of DeKalb (the "City") is a home rule unit of local government which may exercise any power and perform any function pertaining to its government and affairs pursuant to Article VII, Section 6, of the Illinois Constitution of 1970; and

WHEREAS, in 1986, pursuant to the Illinois Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.1-1, *et seq.* (the "TIF Act") and Ordinance 1986-078, Ordinance 1986-079, Ordinance 1986-080, and Ordinance 1986-081, the City established the Central Area Tax Increment Redevelopment Plan (the "TIF 1 Redevelopment Plan"), designated the Central Area TIF District (the "TIF 1"), and adopted tax increment financing for TIF 1 (the "TIF 1 Fund"); and

WHEREAS, in 1989, pursuant to Ordinance 1989-091 and Ordinance 1989-102, the City amended the TIF 1 Redevelopment Plan to revise TIF 1's State Sales Tax boundaries; and

WHEREAS, in 1995, pursuant to Ordinance 1995-021, Ordinance 1995-022, and Ordinance 1995-023, the City amended the TIF 1 Redevelopment Plan to revise TIF 1's boundaries; and

WHEREAS, in 2008, pursuant to Ordinance 2008-044 and Public Act 95-0709, the City extended TIF 1's estimated date of completion in the manner provided by law; and

WHEREAS, in 2013, pursuant to Ordinance 2013-024, the City amended TIF 1's boundaries by removing certain parcels; and

WHEREAS, in 2019, pursuant to Ordinance 2018-073, the City amended TIF 1's boundaries by removing certain parcels from TIF 1's boundaries and including said parcels in TIF 3's boundaries; and

WHEREAS, in 2020, pursuant to Resolution 2020-125, the City approved the 2020 Intergovernmental Agreement Relating to Tax Increment Financing Districts, which obligated the City to: (1) terminate TIF 1 with the final collection of TIF increment during the 2021 year; and (2) transfer revenues received from the TIF 1 Fund to the contiguous TIF 3 for eligible TIF 3 project redevelopment costs; and

WHEREAS, the City is aware of at least seven (7) pending tax objection complaints for properties that are located in TIF 1 which could result in potential tax refunds (the "TIF 1 Tax Objection Claims"); and

WHEREAS, according to *Village of Arlington Heights v. Pappas*, 2016 IL App (1st) 151802, the DeKalb County Treasurer may seek reimbursement of potential tax refunds in the TIF 1 Tax Objection Claims solely from the City's General Fund if the City dissolves the TIF 1 Fund; and

WHEREAS, according to *Devyn Corp. v. City of Bloomington*, 2015 IL App (4th) 140819, the City may reserve contingency funds in the TIF 1 Fund to pay for outstanding eligible claims beyond TIF 1's estimated date of completion; and

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WHEREAS, pursuant to the TIF Act, the City notified TIF 1's affected taxing districts prior to November 1, 2021, that TIF 1 will be terminated by December 31, 2021; and

WHEREAS, as a result of the termination of TIF 1, TIF 1's affected taxing districts will have the opportunity to impose their 2021 property tax levy (taxes payable in 2022) upon the recovered TIF equalized assessed value for TIF 1; and

WHEREAS, pursuant to the TIF Act, the Mayor, who has disclosed an ownership interest in property located in TIF 3, has refrained from any official involvement, voting or communicating regarding the transfer of TIF 1 Fund's revenues to TIF 3; and

WHEREAS, pursuant to the provisions of this Ordinance, the City's corporate authorities find that is in the City's best interests for the protection of the public health, safety, morals and welfare to terminate TIF 1 and transfer revenues from the TIF 1 Fund to TIF 3; and

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of DeKalb, Illinois, as follows:

SECTION 1: The recitals to this Ordinance are true, material, adopted, and incorporated herein as Section 1 to this Ordinance.

SECTION 2: Effective after December 31, 2021, TIF 1, as amended and in existence as of December 31, 2021, shall be terminated and shall no longer be designated as a redevelopment project area under the TIF Act. On and prior to December 31, 2021, the City Manager and his designee(s) are authorized and directed to transfer all revenues from the TIF 1 Fund, excluding the contingency reserve amount(s) that the City Manager determines may be necessary for the TIF 1 Tax Objection Claims and the final payment(s) of all TIF 1 redevelopment project costs (the "TIF 1 Fund Contingency"), to TIF 3 for eligible TIF 3 redevelopment project costs. Upon the City Manager's determination that the TIF 1 Fund Contingency is no longer necessary, the City Manager and his designee(s) shall be authorized and directed to: (1) transfer any and all remaining amounts from the TIF 1 Fund Contingency to TIF 3 for eligible TIF 3 redevelopment project costs; (2) prepare the final closing of the books and records of TIF 1; and (3) take all necessary measures to recommend the City's adoption of an ordinance dissolving the TIF 1 Fund.

SECTION 3: Upon the approval of this Ordinance, the Executive Assistant is authorized and directed to: (1) file a certified copy of this Ordinance with the DeKalb County Clerk and Recorder; and (2) send copies of this Ordinance to all of TIF 1's affected taxing districts.

SECTION 4: If any provision, clause, sentence or paragraph of this Ordinance, or the application thereof to any person or circumstances, shall be held invalid by a court of competent jurisdiction, such invalidity shall not affect the other provisions of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

SECTION 5: This Ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the City's corporate authorities that to the extent that the terms of this Ordinance should be inconsistent with any non-preemptive state law, that this Ordinance shall supersede state law in that regard within its jurisdiction.

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SECTION 6: This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois at a Regular meeting thereof held on the 25th day of October 2021 and approved by me as Mayor on the same day. Passed on First Reading by a 7-0-1 roll call vote. Aye: Morris, Larson, Smith, Perkins, McAdams, Verbic, Faivre. Nay: None. Recused: Barnes. Second Reading waived by a 7-0-1 roll call vote. Aye: Morris, Larson, Smith, Perkins, McAdams, Verbic, Faivre. Nay: None. Recused: Barnes.




COHEN BARNES, Mayor

ATTEST:


Ruth A. Scott, Executive Assistant

Scott, Ruth

From: Scott, Ruth
Sent: Tuesday, October 26, 2021 12:57 PM
To: Larry Berke
Subject: RE: Mailing Address Needed

Thank you!

I sent you a copy of the ordinance the taxing bodies are receiving for your records.

Take care,

Ruth A. Scott
Executive Assistant
City of DeKalb
164 E. Lincoln Highway
DeKalb, Illinois 60115
Phone: (815) 748-2090
Fax: (815) 748-2091
Email: ruth.scott@cityofdekalb.com



From: Larry Berke <lberke@royal-travel.com>
Sent: Tuesday, October 26, 2021 11:28 AM
To: Scott, Ruth <Ruth.Scott@CITYOFDEKALB.com>
Subject: Re: Mailing Address Needed

[**NOTICE:** This message originated outside of the City Of DeKalb mail system -- **DO NOT CLICK** on links or open **attachments** unless you are sure the content is safe.]



Sent from my iPhone

On Oct 26, 2021, at 8:55 AM, Scott, Ruth <Ruth.Scott@cityofdekalb.com> wrote: