PASSED: DECEMBER 13, 2021

AUTHORIZING THE 2021 LEVY AND 2022 COLLECTION OF TAXES IN AND FOR THE CORPORATE MUNICIPAL PURPOSES AND SPECIAL SERVICE AREAS OF THE CITY OF DEKALB, ILLINOIS FOR FISCAL YEAR 2022.

WHEREAS, the City of DeKalb (the "City") is a home rule unit of local government and 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, the City's corporate authorities shall adopt an annual budget for the fiscal year beginning January 1, 2022 through December 31, 2022; and

WHEREAS, the City's corporate authorities find that it is necessary to levy taxes upon all property subject to taxation within the City, as that property is assessed and equalized for State and County purposes for the 2021 tax levy year, to defray the City's liabilities and expenses as budgeted for 2022 fiscal year (the "2021 Levy"); and

WHEREAS, the City complied with the requirements of the Truth-In-Taxation Law (35 ILCS 200/18-60 through 35 ILCS 200/18-85) as further set forth in the certification attached hereto and incorporated herein as Exhibit A (the "Truth-In-Taxation Certification"); and

WHEREAS, the City's corporate authorities find that it is in the City's best interests for the promotion of the public health, morals and welfare to approve the 2021 Levy pursuant to the provisions of this Ordinance; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DEKALB, ILLINOIS:

SECTION 1: The recitals to this Ordinance are true, correct, material, adopted and incorporated herein by reference as if fully set forth as this Section 1.

SECTION 2: Total Aggregate and Special Purpose Levy. The City's corporate authorities determine that the total amount of money deemed necessary to be raised, levied, and collected from the tax levy of the 2021 year upon all taxable property subject to taxation within the City is Nine Million, Five Hundred Twenty-One Thousand, Twenty-Five Dollars (\$9,521,025). The specific amounts to be levied for the various purposes are set forth in Sections 3 through 7 of this Ordinance. The City's corporate authorities further determine that the total tax levy rate for the City's Total Aggregate and Special Purpose Levy for the 2021 tax levy year should be set at 0.97235%.

SECTION 3: Corporate Purpose Levy. That exclusive of any and all amounts levied for the payment of the principal and interest upon the City's outstanding indebtedness, and exclusive also of any and all taxes now authorized by acts which by their terms provide that such taxes shall be in addition to taxes for general purposes, the sum of Zero Dollars (\$0) is hereby levied and assessed for the fiscal year beginning January 1, 2022, and ending December 31, 2022, for general corporate purposes upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy	
Corporate Purposes (General Fund)	\$31,770,658*	\$0	FILED
	*Excluding Police and Fire Pension, IMRF, and FICA		DEC 1 5 202

SECTION 4: Pension and Social Security Levies. For the purpose of providing additional revenue and payment of annuities and other benefits to certain City officers, employees, and their beneficiaries, in addition to all other taxes now authorized by law, and as provided by the "Illinois Pension Code", (40 ILCS 5/7-171), and for the purpose of providing for payment of the cost of participating in the Federal Social Security Insurance Program (40 ILCS 5/21-110) and all laws amendatory thereof and supplemental thereto, the total sum of Zero Dollars (\$0) is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy	
IMRF	\$572,853	\$0	
Social Security	\$589,996	\$0	
Total	\$1,162,849	\$0	

SECTION 5: Police Pension Levy. For the pensioning of the commissioned members of the City's Police Department, upon their retirement or disability, and the pensioning of their dependent spouses, minor children, and parents in case of death of such members, in addition to all other taxes now authorized by law, and as provided by the "Illinois Pension Code", (40 ILCS 5/3-101, et seq.), and all laws amendatory thereof and supplemental thereto, the sum of Three Million, One Hundred Twenty-Four Thousand, Four Hundred Thirty-Nine Dollars (\$3,124,439) is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy	
Police Pension	\$3,707,827	\$3,124,439	

SECTION 6: Fire Pension Levy. For the pensioning of the commissioned members of the City's Fire Department, upon their retirement or disability, and the pensioning of their dependent spouses, minor children, and parents in case of death of such members, in addition to all other taxes now authorized by law, and as provided by the "Illinois Pension Code", (40 ILCS 5/4-101, et seq.), and all laws amendatory thereof and supplemental thereto, the sum of Three Million, Seven Hundred Twenty Thousand, Eight Hundred Seventy Eight Dollars (\$3,720,878) is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy	
Fire Pension	\$4,415,632	\$3,720,878	

SECTION 7: Library Operating Levy. For the purpose of maintaining the DeKalb Public Library, for the providing of books for same, and for maintenance, repair and remodeling thereof, in addition to all other taxes now authorized by law, the sum of Two Million, Six Hundred Seventy-Five Thousand, Seven Hundred and Eight Dollars (\$2,675,708) is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized and assessed for State and County purposes or the current year. This levy is made as provided by the act of the "Illinois Local Library Act" (75 ILCS 5/1-0.1, et seq.), and all laws amendatory thereof and supplemental thereto as amended by ordinances enacted pursuant to Article VII, Section 6 of the 1970 Illinois Constitution, in the amount and for the purposes as follows:

Fund Name	Appropriation	Levy	
Library	\$2,675,708	\$2,675,708	

SECTION 8: Special Service Area Levies. In addition to the total Aggregate and Special Purpose Levy set forth in Section 1 of this Ordinance, the City levies taxes in the following amounts for the tax levy year 2021, collection year 2022, and fiscal year 2022, against all taxable property within the respective Special Service Area (the "SSA"), in the amounts and for the particular SSAs as follows:

SSA #	Levy
SSA #3 – Heritage Ridge	\$ 1,000
SSA #4 - Knolls	\$ 5,500
SSA #6 – Greek Row	\$15,500
SSA #14 – Heartland Fields	\$ 2,500
SSA #29 - Market Square	\$50,000
SSA #30 – Hunter Ridgebrook	\$50,000

SECTION 9: Certification of Levy. There is hereby certified to the Clerk of DeKalb County, Illinois, the several sums constituting said total amount of Nine Million, Five Hundred Twenty-One Thousand, Twenty-Five Dollars (\$9,521,025) that the City requires to be raised by taxation in the 2021 tax year for the necessary corporate liabilities and expenses of the City, and the Executive Assistant is hereby authorized and directed to file a copy of this Ordinance duly certified under the City's Corporate Seal with the Clerk of DeKalb County on or before Tuesday, December 28, 2021.

SECTION 10: Home Rule and Severability. This Ordinance is adopted pursuant to the procedures set forth in the Illinois Municipal Code, as amended, provided, however, any tax rate limitation or any other substantive limitations as to tax levies in the Illinois Municipal Code, Revenue Act or other statutes in conflict with this Ordinance shall not be applicable to this Ordinance pursuant to Section 6 of Article 7 of the Illinois Constitution. The invalidity of any section of this Ordinance shall not invalidate other sections or provisions thereof.

SECTION 11: Effectiveness. This Ordinance shall be in full force and effect from and after its passage as provided by law and following the passage of the FY2022 budget ordinance, except that the tax levies provided in this Ordinance shall not be effective until the filing provided by Section 9 of this Ordinance has occurred.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois, at a Regular meeting thereof as follows: First Reading passed by a 7-1 roll call vote on November 8, 2021. Aye: Morris, Larson, Smith, Perkins, McAdams, Faivre, Barnes. Nay: Verbic. Second Reading passed by collection on the 13th day of December 2021 and approved by me as Mayor on the same day.

Morris: Ablent

McAdams:

Larson:

Verbic: _

Smith:

Faivre: _

Perkins:

Barnes:

Daines.

COHEN BARNES, Mayor

TTEST/

Ruth A. Scott, Executive Assistant

EXHIBIT A (TRUTH-IN-TAXATION CERTIFICATION)

STATE OF ILLINOIS)	
)	SS
DEKALB COUNTY)	

CERTIFICATE OF COMPLIANCE TRUTH IN TAXATION LAW, 35 ILCS 200/18-55, et seq.

Cohen Barnes, being first duly sworn, on oath certifies as follows:

- 1. That he is the duly elected Mayor of the City of DeKalb, DeKalb County, Illinois, and is the presiding officer of the municipality.
- 2. That the City of DeKalb (the "City") has duly complied with the Truth in Taxation Law, 35 ILCS 200/18-60 through 200/18-85, in the following manner:
- (a) On November 8, 2021, being not less than 20 days prior to the adoption of its aggregate levy, the City determined its estimated tax levy for the 2021 fiscal year.
- (b) Said estimate was more than 105 percent of the amount extended or estimated to be extended on the levy of the preceding year.
- (c) In accordance with the provisions of the Truth in Taxation Law, on November 22, 2021, the City held a public hearing on its intent to adopt a levy in an amount that is more than 105 percent of the extension, exclusive of election costs, for the preceding year. Notice of said hearing was duly published in the Daily Chronicle, a newspaper of general circulation published in DeKalb County, such notice appearing not more than 14 nor less than 7 days prior to the date of the public hearing.
- (d) To the best of my knowledge and belief, the City has complied with all provisions of §§18-60 through 18-85 of the Truth in Taxation Law.

Dated December 13, 2021.

Cohen Barnes, Mayor, City of DeKalb

SUBSCRIBED and SWORN to before me

December \3 2021.

Notary Public

OFFICIAL SEAL
RUTH A SCOTT
NOTARY PUBLIC, STATE OF ILLINOIS
My Commission Expires July 24, 2022

NOTICE OF PROPOSED PROPERTY TAX DECREASE FOR THE CITY OF DEKALB, ILLINOIS

- I. A public hearing to approve a proposed property tax rate decrease for the City of DeKalb, Illinois for 2021 (for taxes paid in 2022) will be held on Monday, November 8, 2021, at 6:00 p.m. at the DeKalb Public Library, 309 Oak Street, in the Yusunas Meeting Room, DeKalb, Illinois. Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Ruth Scott, Executive Assistant, DeKalb City Hall, 164 E. Lincoln Highway, DeKalb, Illinois at (815) 748-2090.
- II. The tentative 2021 DeKalb Township multiplier is 1.0199.
- III. The projected new construction for 2021 is \$74,084,443.50. This includes recovered TIF value in the amount of \$59,148,535 as a result of the termination of the Central Area TIF District; \$11,735,908.50 in combined taxable EAV from the Ferrara Distribution Center and Packaging Center (50% of the EAV gain as a result of a 50% property tax abatement); and a projected \$3,200,000 in additional new EAV from other new residential, commercial, and industrial construction.
- IV. The projected City EAV for 2021 is \$696,563,133.
- V. The proposed City levy for 2021 is \$6,845,317. This does not include the Library levy of \$2,700,708 or special service area levies, which will be abated.
- VI. The estimated 2021 City Tax Rate of 0.98273 (\$6,845,317 divided by \$696,563,133) is 8.04% lower than the 2020 City rate of 1.06868 per \$100 EAV.

Daily Chronicle

Description:TITA 2021 1932796 RUTH SCOTT

CITY OF DEKALB ATTN: BETH PATRICK 164 E LINCOLN HIGHWAY DEKALB IL 60115

Shaw Media certifies that it is the publisher of the Daily Chronicle. The Daily Chronicle is a secular newspaper, has been continuously published daily for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the City of DeKalb, County of DeKalb, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 ILCS 5/5.

A notice, a true copy of which is attached, was published 1 time(s) in the Daily Chronicle, namely one time per week for one successive week(s). Publication of the notice was made in the newspaper, dated and published on 10/30/2021

This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

In witness, Shaw Media has signed this certificate by Laura Shaw, its publisher, at DeKalb, Illinois, on 30th day of October, A.D. 2021

Shaw Media By:

Laura Shaw, Publisher

Loura Show

Account Number 40609 Amount \$389.00

NOTICE OF PROPOSED PROPERTY TAX LEVY INCREASE FOR THE CITY OF DEKALB AND THE DEKALB PUBLIC LIBRARY

- A public hearing to approve a proposed property tax levy increase for the City of DeKalb, Illinois for 2021 (for taxes paid in 2022) will be held on Monday, November 22, 2021, at 6:00 p.m. at the DeKalb Public Library, 309 Oak Street, in the Yusunas Meeting Room, DeKalb, Illinois.
 - Any person desiring to appear at the public hearing and present testimony to the DeKalb City Council may contact Ruth Scott, Executive Assistant, at the DeKalb City Hall, 164 E. Lincoln Highway, DeKalb, Illinois, at (815) 748-2090.
- II. The corporate and special purpose property taxes extended or abated for 2020 were \$8,888,834. The proposed corporate and special purpose property taxes to be levied for 2021 are \$9,546,025. This represents a 7.39% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2020 were \$0.00. The property taxes extended for debt service and public building commission leases for 2021 are \$0.00. This represents a 0% increase over the previous year.
- IV. The total property taxes extended or abated for 2020 were \$8,888,834. The estimated total property taxes extended or abated for 2021 are \$9,546,025. This represents a 7.39% increase over the previous year.

City of DeKalb Property Tax:

1. The 2021 DeKalb Township multiplier is 1.0162.

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This may be useful.

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XMAN 2. The revised new construction for 2021 is \$83,779,542. This includes recovered TIF value in the amount of \$59,148,535 as a result of the termination of the Central Area TIF District; \$11,735,908.50 in combined taxable EAV from the Ferrara Distribution Center and Packaging Center (50% of the EAV gain as a result of a 50% property tax abatement); \$1,675,499 associated with two small outbuildings at Facebook; and a projected \$11,219,599.50 in additional new EAV from other new residential, commercial and industrial construction.

- 3. The projected City EAV for 2021 is \$704,000,000.
- The proposed City levy for 2021 is \$6,845,317. This does not include the revised Library levy of \$2,675,708 or special service area levies which will be abated.
- 5. The estimated 2021 City Tax Rate of 0.97235 (\$6,845,317 divided by \$704.000.000) is 9.01% lower than the 2020 City rate of 1.06868 per \$100 EAV. The table below shows the trend in actual City tax dollars paid if the proposed rate is 0.97235:

Year	Base EAV	Twp Multiplier	New EAV	Homestead	Final EAV	DeKalb Rate	DeKalb Tax
2019	\$97,906	1.0351	\$101,343	-\$6,000	\$95,343	1.1549	\$1,101.11
2020	\$101,343	1.0409	\$105,488	-\$6,000	\$99,488	1.06868	\$1,063.21
2021	\$105,488	1.0162	\$107,197	-\$6,000	\$101,197	0.97235	\$987.78

DeKalb Public Library Property Tax:

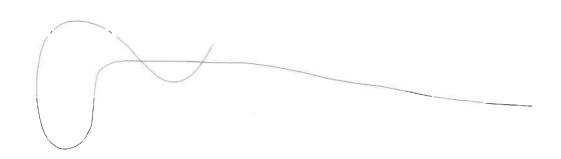
- 1. The Library levy is a "pass-through" levy that is voted by the DeKalb Public Library Board. The DeKalb City Council cannot vote to approve or modify the Library levy.
- 2. The revised DeKalb Public Library levy for 2021 is \$2,675,708. The estimated Library rate based on an EAV of \$704,000,000 is 0.38007. This is 2% lower than the 2020 rate of .38772. The table below shows the trend in actual Library tax dollars paid if the proposed rate is 0.38007:

Year	Base EAV	Twp Multiplier	New EAV	Homestead	Final EAV	Library Rate	Library Tax
2019	\$97,906	1.0351	\$101,343	-\$6,000	\$95,343	0.38683	\$368.82
2020	\$101,343	1.0409	\$105,488	-\$6,000	\$99,488	0.38772	\$385.74
2021	\$105,488	1.0162	\$107,197	-\$6,000	\$101,197	0.38007	\$384.62

Aggregate City of DeKalb and DeKalb Public Library Levies:

- The proposed City of DeKalb property tax levy of \$6,845,317 is \$322,810 (+4.95%) greater than the City property tax levy of \$6,522,507 in 2020.
- 2. The proposed DeKalb Public Library property tax levy of \$2,675,708 is \$309,330 (+13.07%) greater than the Library levy of \$2,366,378 in 2020.

- 3. The combination of the proposed City levy (\$6,845,317) and Library levy (\$2,675,708) in 2021 is \$9,521,025, an increase of \$632,191 (+7.11%) over the combined levies (\$8,888,834) in 2020.
- 4. The combination of the proposed City and Library levies in 2021 is \$9,546,025, an increase of \$657,191 (+7.39%) over the combined levies (\$8,888,834) in 2020.



District: 058 - CITY OF DEKALB	
Levy Filed On: 12/14/2021	
Fund 180	Amount To Be Levied
001 - CORPORATE	0.00
003 - BONDS AND INTEREST	0.00
005 - I. M. R. F.	0.00
013 - FIREFIGHTER'S PENSION	3,720,878
015 - POLICE PENSION	3.124, 439
047 - SOCIAL SECURITY	0.00
District Fund Count: 6 Total Amount To Be Levied:	6,845,317

Authorized Signature for Unit of Government

Tax Year: 2021

Levy Summary Sheet DeKalb County

District: 059 - DE KALB LIBRARY	
Levy Filed On: (Z/14 202/	_
Fund 900	Amount To Be Levied
016 - LIBRARY	2,675,708
District Fund Count: 1 Total Amount To Be Levied:	2,675,708

Authorized Signature for Unit of Government

09/21/2021 10:47:45 AM

Levy Summary Sheet DeKalb County

DISTRICT: 060 - DEKALB 55	A #3	
Levy Filed On: 2/	14 /2021	
Fund 223		Amount To Be Levied
023 - SPECIAL SERVICE AREA		1,000
District Fund Count: 1	Total Amount To Be Levied:	1,000

Authorized Signature for Unit of Government

Tax Year: 2021

09/21/2021 10:47:45 AM

Levy Summary Sheet DeKalb County

District: 061 - DEKALB SSA #4	
Levy Filed On: 12/14 202/	
Fund 224	Amount To Be Levied
023 - SPECIAL SERVICE AREA	5,500
District Fund Count: 1 Total Amount To Be Levied:	5.500

Authorized Signature for Unit of Government

DCHAPPELL

Levy Summary Sheet DeKalb County

District: 201 - DEKALB SSA #6	
Levy Filed On: [2/14 2021	_
Fund 226	Amount To Be Levied
023 - SPECIAL SERVICE AREA	15,500
District Fund Count: 1 Total Amount To Be Levied:	15,500

Authorized Signature for Unit of Government

NICKLAS, BILL 200 S. FOURTH ST DEKALB, IL 60115-0000

Tax Year: 2021

Levy Summary Sheet DeKalb County

District: 209 -	DEKALB 2	A #14	
Levy Filed On:	12/	14 /2021	
Fund	234	•	Amount To Be Levied
023 - SPECIAL SE	ERVICE AREA		2,500
District Fund Cou	int: 1	Total Amount To Be Levied:	2,500

Authorized Signature for Unit of Government

District: 215 - DEKALB SSA #15	
Levy Filed On: 12/14/20	2/
Fund Closed	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0.00
District Fund Count: 1 Total Amou	nt To Be Levied:

District: 216 - DEKALB SSA #16	
Levy Filed On: 12/14 202	
Fund Closed	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0.00
District Fund Count: 1 Total Amount To Be Levied:	0.00

District: 217 - DEKALB	SSA #17	
Levy Filed On: 2	14 /2021	
Fund C/os	ed	Amount To Be Levied
023 - SPECIAL SERVICE ARE	A	0.00
District Fund Count: 1	Total Amount To Be Levied:	0.00

DISTRICT: 218	- DENALD	55A#16		
Levy Filed On:		2/14 /2021	 :	
Fund	Close	d	Amount To Be Levied	
023 - SPECIAL S	SERVICE AREA	A	0.00	
District Fund Co	unt: 1	Total Amount To Be Levied:	0.00	Ī

District: 219 - I	DEKALB 55	A #19		
Levy Filed On:	12/	14 /2021		
Fund	Closed	Ł	Amount To Be Levied	
023 - SPECIAL SEI	RVICE AREA		0.00	
District Fund Cour	nt· 1	Total Amount To Be Levied:	0.00	Π

District: 220 -	DEKALB :	SSA #20		
Levy Filed On:	[2	2/14/2021		
Fund	Close	ed	Amount To Be Levied	
023 - SPECIAL SI	ERVICE AREA	A	0.00	
District Fund Co.	ınt: 1	Total Amount To Be Levied:	0.00	

District: 221 - DEKALB SSA #21	
Levy Filed On: 12/14 / 2021	
Fund Closed	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0.00
District Fund Count: 1 Total Amount To Be Levied:	0.00

District: 222 - DEKAL	.B SSA #22	
Levy Filed On:	2/14/2021	
Fund Clos	ed	Amount To Be Levied
023 - SPECIAL SERVICE A	REA	0.00
District Fund Count: 1	Total Amount To Be Levied:	0.00

District: 223 - DEKAL	B SSA #23	
Levy Filed On:	12/14 /2021	
Fund	Closed	Amount To Be Levied
023 - SPECIAL SERVICE A	REA	0.00
District Fund Count: 1	Total Amount To Re Levied:	0.00

District: 224 - DEKALB SSA #24	
Levy Filed On: [2/14 2021	
Fund Closed	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0.00
District Fund Count: 1 Total Amount To Be	Levied: 0.00
	Bu Mules
	Authorized Signature for Unit of Government

District: 225 - DEK	(ALB SSA #25	
Levy Filed On:	12/14/2021	
Fund (losed	Amount To Be Levied
023 - SPECIAL SERVIC	EAREA	0.00
District Fund Count:	1 Total Amount To Be Levied:	0.00

District: 226 - DEKALB	SSA #26	
Levy Filed On:	2/14/2021	
Fund CL	osed	Amount To Be Levied
023 - SPECIAL SERVICE ARE	A	0.00
District Fund Count: 1	Total Amount To Be Levied:	0.00

District: 227 - DEKALB	SSA #27	
Levy Filed On:	2/14/2021	
Fund Cla	sed	Amount To Be Levied
023 - SPECIAL SERVICE ARE	A	0.00
District Fund Count: 1	Total Amount To Be Levied:	0.00

District: 228 - DEKALB SS	A #28	
Levy Filed On:	12/14/2021	_
Fund	Fund 248	Amount To Be Levied
023 - SPECIAL SERVICE AREA		0.00
District Fund Count: 1	Total Amount To Be Levied:	0.00

District: 229 - DEKALB \$	SSA #29		
Levy Filed On:	114 /2021		
Fund	229	Amount To Be Levied	
023 - SPECIAL SERVICE AREA	4	50,000	
District Fund Count: 1	Total Amount To Be Levied:	50.000	

DISTRICT: 230 - DENALD SSA	A #30	
Levy Filed On: 12/14	1 /202/	
Fund 23	0	Amount To Be Levied
023 - SPECIAL SERVICE AREA		50,000
District Fund Count: 1	Total Amount To Be Levied:	50,000
		\