

FILED

FEB 15 2022

PASSED: FEBRUARY 14, 2022

ORDINANCE 2022-009

**AN ORDINANCE PARTIALLY ABATING THE 2021 TAX LEVY IN THE AMOUNT OF THE RECAPTURE REVENUE OF \$24,691 FROM THE ADJUSTMENTS FOR CERTIFICATES OF ERROR, CERTAIN COURT ORDERS, OR FINAL ADMINISTRATIVE DECISIONS OF THE PROPERTY TAX APPEAL BOARD MADE PURSUANT TO 35 ILCS 200/18-233.**

**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 Illinois General Assembly recently enacted Public Act 102-0519, which amended the Property Tax Extension Limitation Law ("PTELL") by creating 35 ILCS 200/18-233, which automatically increases the tax levies adopted by PTELL taxing districts by the amount of revenues that the taxing districts lost as a result of property tax assessment refunds, certificates of error, and certain court orders; and

**WHEREAS**, the City, as a home rule unit, is not a PTELL taxing district, and therefore, the City's levies should not be subject to the automatic adjustments provided by 35 ILCS 200/18-233; and

**WHEREAS**, in January of 2022, the DeKalb County Tax Extension Clerk informed the City that, pursuant to the advice and counsel of the DeKalb County State's Attorney's Office, the DeKalb County Clerk and Recorder will apply the automatic adjustments for the recapture revenues provided by 35 ILCS 200/18-233 to increase the City's applicable 2021 levies in the total amount of \$24,691 (the "2021 Automatic Adjustment Recapture Revenue Levy"); 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 abate and cancel in its entirety the 2021 Automatic Adjustment Recapture Revenue Levy; and

**NOW, THEREFORE, BE IT ORDAINED BY THE 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 in this Section 1.

**SECTION 2:** The \$24,691 amount of the 2021 Automatic Adjustment Recapture Revenue Levy is hereby abated and canceled in its entirety, including the following abatements: (1) \$18,355 of recapture revenue for the City's 2021 levy for corporate purposes and special purposes, including the 2021 Police Pension Levy and the 2021 Fire Pension Levy; (2) \$6,325 of recapture revenue for the 2021 DeKalb Public Library Levy; (3) \$1 of recapture revenue for the 2021 City SSA #3 Levy; and (4) \$10 of recapture revenue for the 2021 City SSA #4 Levy.

**SECTION 3:** The Executive Assistant is hereby authorized and directed to file with the County Clerk of DeKalb County, Illinois, a copy of this Ordinance duly certified under the City's Corporate Seal by March 1, 2022.


**SECTION 4:** The County Clerk of DeKalb County is hereby authorized and directed to make a tax abatement or omit the extension of taxes for the year 2021 from the taxes levied in the amounts set forth in Section 2 of this Ordinance.

**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. The invalidity of any section of this Ordinance shall not invalidate other sections or provisions thereof.

**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 14<sup>th</sup> day of February 2022 and approved by me as Mayor on the same day. Passed on First Reading by an 8-0 roll call vote. Aye: Morris, Larson, Smith, Perkins, McAdams, Verbic, Faivre, Barnes. Nay: None. Second reading waived by an 8-0 roll call vote. Aye: Morris, Larson, Smith, Perkins, McAdams, Verbic, Faivre, Barnes. Nay: None.



  
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**COHEN BARNES, Mayor**

ATTEST:

  
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Ruth A. Scott, Executive Assistant