

FILED
DEC 13 2022
DeKalb County Clerk

ORDINANCE 2022-061

PASSED: NOVEMBER 28, 2022

AUTHORIZING THE 2022 LEVY AND 2023 COLLECTION OF TAXES IN AND FOR THE CORPORATE AND MUNICIPAL PURPOSES AND SPECIAL SERVICE AREAS OF THE CITY OF DEKALB, ILLINOIS, FOR FISCAL YEAR 2023.

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, 2023 through December 31, 2023; 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 2022 tax levy year, to defray the City's liabilities and expenses as budgeted for 2023 fiscal year (the "2022 Levy"); and

WHEREAS, the City duly 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 2022 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 2022 year upon all taxable property subject to taxation within the City is Ten Million, Ninety-Five Thousand, Thirty-Five Dollars, and Zero Cents (**\$10,095,035**). 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 2022 tax levy year should be set at **1.29424**.

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, 2023, and ending December 31, 2023, 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)	\$33,868,783*	\$0
	*Excluding Police and Fire Pension, IMRF, and Social Security	

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	\$460,694	\$0
Social Security	\$625,697	\$0
Total	\$1,086,391	\$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, Two Hundred Forty-Nine Thousand, Four Hundred Seventeen Dollars, and Zero Cents (\$3,249,417)** 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	\$3,901,381	\$3,249,417

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, Eight Hundred Sixty-Nine Thousand, Seven Hundred Thirteen Dollars (\$3,869,713)** 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	\$4,933,015	\$3,869,713

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, Nine Hundred Seventy-Five Thousand, Nine Hundred Five Dollars, and Zero Cents (\$2,975,905)** 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	\$3,122,849	\$2,975,905

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 2022, collection year 2023, and fiscal year 2023, 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	\$ 12,000
SSA #14 – Heartland Fields	\$ 2,000
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 Ten Million, Ninety-Five Thousand, Thirty-Five Dollars, and Zero Cents (**\$10,095,035**) that the City requires to be raised by taxation in the 2022 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 27, 2022.

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 FY2023 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 held on the 28th day of November 2022 and approved by me as Mayor on the same day. First Reading passed on November 14, 2022, by an 8-0 roll call vote. Aye: Morris, Larson, Smith, Perkins, McAdams, Verbic, Faivre, Barnes. Nay: None. Second Reading passed on November 28, 2022, by a 7-0-1 roll call vote. Aye: Morris, Larson, Smith, Perkins, Verbic, Faivre, Barnes. Nay: None. Absent: McAdams.





COHEN BARNES, Mayor

ATTEST:



Ruth A. Scott, Executive Assistant

FILED
DEC 13 2022
DeKalb County Clerk

**EXHIBIT A
(TRUTH-IN-TAXATION CERTIFICATION)**

FILED
DEC 13 2022
DeKalb County Clerk

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 14, 2022, being not less than 20 days prior to the effective date of the adoption of its aggregate levy, the City determined its estimated tax levy for the 2022 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 14, 2022, 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.

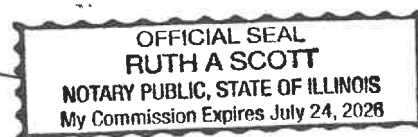
Dated December 13th, 2022.

Cohen Barnes
Cohen Barnes, Mayor, City of DeKalb



SUBSCRIBED and SWORN to before me
December 13th, 2022.

Ruth A. Scott
Ruth A. Scott, Notary Public



Levy Summary Sheet
DeKalb County

District: 058 - CITY OF DEKALB

Levy Filed On: 12/13/2022

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Fund	Amount To Be Levied
001 - CORPORATE	∅
003 - BONDS AND INTEREST	∅
005 - I. M. R. F.	∅
013 - FIREFIGHTER'S PENSION	3,869,713
015 - POLICE PENSION	3,249,417
047 - SOCIAL SECURITY	∅
District Fund Count: 6	Total Amount To Be Levied: 7,119,130



Authorized Signature for Unit of Government

NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115

Levy Summary Sheet
DeKalb County

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DeKalb County Clerk

District: 059 - DE KALB LIBRARY

Levy Filed On: 12/13/2022

Fund	Amount To Be Levied
016 - LIBRARY	2,975,905
District Fund Count: 1	Total Amount To Be Levied: 2,975,905



Authorized Signature for Unit of Government

NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115

Levy Summary Sheet DeKalb County

District: 060 - DEKALB SSA #3

Levy Filed On: 12/13/2022

Fund	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

NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115

Levy Summary Sheet
DeKalb County

District: 061 - DEKALB SSA #4

Levy Filed On: 12/13/2022

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DeKalb County Clerk

Fund	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

NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115

Levy Summary Sheet DeKalb County

FILED
DEC 13 2022
DeKalb County Clerk

District: 201 - DEKALB SSA #6

Levy Filed On: 12/13/2022

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	12,000
District Fund Count: 1	Total Amount To Be Levied: 12,000



Authorized Signature for Unit of Government

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

Levy Summary Sheet
DeKalb County

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District: 209 - DEKALB SSA #14

Levy Filed On: 12/13/2022

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	2,000
District Fund Count: 1	Total Amount To Be Levied: 2,000



Authorized Signature for Unit of Government

NICKLAS, BILL
164 E. LINCOLN HWY.
DEKALB, IL 60115

Levy Summary Sheet
DeKalb County

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DeKalb County Clerk

District: 215 - DEKALB SSA #15

Levy Filed On: _____

Fund *Closed* Amount To Be Levied

023 - SPECIAL SERVICE AREA	<i>0</i>
District Fund Count: 1	Total Amount To Be Levied: <i>0</i>



Authorized Signature for Unit of Government

Levy Summary Sheet DeKalb County

District: 216 - DEKALB SSA #16

Levy Filed On: _____

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0
District Fund Count: 1	Total Amount To Be Levied: 0

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Levy Summary Sheet
DeKalb County

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DEC 13 2022
DeKalb County Clerk

District: 217 - DEKALB SSA #17

Levy Filed On: _____

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0
District Fund Count: 1	Total Amount To Be Levied: 0


Authorized Signature for Unit of Government

Levy Summary Sheet
DeKalb County

FILED
DEC 13 2022
DeKalb County Clerk

District: 218 - DEKALB SSA #18

Levy Filed On: _____

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0
District Fund Count: 1	Total Amount To Be Levied: 0



Authorized Signature for Unit of Government

Levy Summary Sheet
DeKalb County

District: 219 - DEKALB SSA #19

Levy Filed On: _____

Fund

Closed

Amount To Be Levied

023 - SPECIAL SERVICE AREA

\$

District Fund Count: 1

Total Amount To Be Levied:

\$

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DeKalb County Clerk



Authorized Signature for Unit of Government

Levy Summary Sheet DeKalb County

FILED
DEC 13 2022
DeKalb County Clerk

District: 220 - DEKALB SSA #20

Levy Filed On: _____

Fund

Closed

Amount To Be Levied

023 - SPECIAL SERVICE AREA	\$
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District Fund Count: 1

Total Amount To Be Levied:



Authorized Signature for Unit of Government

Levy Summary Sheet
DeKalb County

FILED
DEC 13 2022
DeKalb County Clerk

District: 221 - DEKALB SSA #21

Levy Filed On: _____

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0
District Fund Count: 1	Total Amount To Be Levied: 0



Authorized Signature for Unit of Government

Levy Summary Sheet
DeKalb County

District: 222 - DEKALB SSA #22

Levy Filed On: _____

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0
District Fund Count: 1	Total Amount To Be Levied: 0

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DeKalb County Clerk



Authorized Signature for Unit of Government

Levy Summary Sheet DeKalb County

FILED
DEC 13 2022
DeKalb County Clerk

District: 223 - DEKALB SSA #23

Levy Filed On: _____

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0
District Fund Count: 1	Total Amount To Be Levied: 0

Closed



Authorized Signature for Unit of Government

Levy Summary Sheet DeKalb County

District: 224 - DEKALB SSA #24

Levy Filed On: _____

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	\$
District Fund Count: 1	Total Amount To Be Levied: \$

Closed

FILED
DEC 13 2022
DeKalb County Clerk



Authorized Signature for Unit of Government

Levy Summary Sheet
DeKalb County

District: 225 - DEKALB SSA #25

Levy Filed On: _____

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0
District Fund Count: 1	Total Amount To Be Levied: 0

Closed

0

FILED
DEC 13 2022
DeKalb County Clerk



Authorized Signature for Unit of Government

Levy Summary Sheet DeKalb County

District: 226 - DEKALB SSA #26

Levy Filed On: _____

Fund

Closed

Amount To Be Levied

023 - SPECIAL SERVICE AREA	\$
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District Fund Count: 1

Total Amount To Be Levied:



Authorized Signature for Unit of Government

Levy Summary Sheet DeKalb County

District: 227 - DEKALB SSA #27

Levy Filed On: _____

Fund

Closed

Amount To Be Levied

023 - SPECIAL SERVICE AREA	0
District Fund Count: 1	Total Amount To Be Levied: 0

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DEC 13 2022
DeKalb County Clerk



Authorized Signature for Unit of Government

Levy Summary Sheet DeKalb County

FILED
DEC 13 2022
DeKalb County Clerk

District: 228 - DEKALB SSA #28

Levy Filed On: _____

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	0
District Fund Count: 1	Total Amount To Be Levied: 0



Authorized Signature for Unit of Government

Levy Summary Sheet DeKalb County

District: 229 - DEKALB SSA #29

Levy Filed On: 12/13/2022

FILED
DEC 13 2022
DeKalb County Clerk

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	50,000
District Fund Count: 1	Total Amount To Be Levied: 50,000


Authorized Signature for Unit of Government

Levy Summary Sheet DeKalb County

District: 230 - DEKALB SSA #30

Levy Filed On: 12/13/2022

FILED
DEC 13 2022
DeKalb County Clerk

Fund	Amount To Be Levied
023 - SPECIAL SERVICE AREA	50,000
District Fund Count: 1	Total Amount To Be Levied: 50,000


Authorized Signature for Unit of Government

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

1. A public hearing to approve a proposed property tax levy increase for the City of DeKalb, Illinois for 2022 (for taxes paid in 2023) will be held on Monday, November 14, 2022, 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.

2. The corporate and special purpose property taxes extended or abated for 2021 were \$9,521,025. The proposed corporate and special purpose property taxes to be levied for 2022 are \$10,095,035. This represents a 6.03% increase over the previous year.
3. The property taxes extended for debt service and public building commission leases for 2021 were \$0.00. The property taxes extended for debt service and public building commission leases for 2022 are \$0.00. This represents a 0% increase over the previous year.
4. The total property taxes extended or abated for 2021 were \$9,521,025. The estimated total property taxes extended or abated for 2022 are \$10,095,035. This represents a 6.03% increase over the previous year.

Daily Chronicle

DAILY CHRONICLE

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Daily Chronicle

Publication URL:

www.daily-chronicle.com

Publication City and State:

DeKalb, IL

Publication County:

DeKalb

Notice Popular Keyword Category:

Notice Keywords:

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Saturday, November 05, 2022

Notice Content

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

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2. The corporate and special purpose property taxes extended or abated for 2021 were \$9,521,025. The proposed corporate and special purpose property taxes to be levied for 2022 are \$10,095,035. This represents a 6.03% increase over the previous year.

3. The property taxes extended for

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

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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.

2. The corporate and special purpose property taxes extended or abated for 2021 were \$9,521,025. The proposed corporate and special purpose property taxes to be levied for 2022 are \$10,095,035. This represents a 6.03% increase over the previous year.
3. The property taxes extended for debt service and public building commission leases for 2021 were \$0.00. The property taxes extended for debt service and public building commission leases for 2022 are \$0.00. This represents a 0% increase over the previous year.
4. The total property taxes extended or abated for 2021 were \$9,521,025. The estimated total property taxes extended or abated for 2022 are \$10,095,035. This represents a 6.03% increase over the previous year.

WHAT DOES THIS MEAN?

City of DeKalb Property Tax:

1. The tentative 2022 DeKalb Township multiplier is 1.0662.
2. The projected new construction for 2022 is \$28,374,162. This includes the balance of the new taxable EAV for the Ferrara Distribution Center and Packaging Center (which were partially assessed in 2021), a partial or pro-rated assessment for the Amazon fulfillment center, a pro-rated assessment of the partially complete Phase One of Meta; the full assessment of the new Wehri facility, and additional new EAV from other new residential, commercial and industrial construction.
3. The projected City EAV for 2022 is \$768,500,000.
4. The proposed City levy for 2022 is \$7,119,130 or an increase of \$273,813 (4%). This does not include the Library levy of \$2,975,905 or special service area or debt service levies which will be abated.
5. The estimated 2022 City Tax Rate of 0.926367 (\$7,119,130 divided by \$768,500,000) is 6.06% lower than the 2021 City rate of 0.98612 per \$100 EAV.

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 proposed DeKalb Public Library levy for 2022 is \$2,975,905 or an increase of \$300,197 (11.2%). The estimated Library rate based on an EAV of \$768,500,000 is 0.387236. This is 0.46% higher than the Library rate in 2021.

Aggregate City of DeKalb and DeKalb Public Library Levies:

1. The proposed City of DeKalb property tax levy of \$7,119,130 is \$273,813 (+4.00%) greater than the City property tax levy of \$6,845,317 in 2021.
2. The proposed DeKalb Public Library property tax levy of \$2,975,905 is \$300,197 (+11.22%) greater than the Library levy of \$2,675,708 in 2021.
3. The combination of the proposed City and Library levies in 2022 is \$10,095,035, an increase of \$574,010 (+6.03%) over the combined levies (\$9,521,025) in 2021.