

RESOLUTION 2014-28 Passed: May 12, 2014

AUTHORIZING THE MAYOR OF THE CITY OF DEKALB, ILLINOIS TO EXTEND THE INTERGOVERNMENTAL TAX ABATEMENT AGREEMENT WITH DEKALB COMMUNITY UNIT SCHOOL DISTRICT #428, DEKALB PARK DISTRICT, DEKALB LIBRARY DISTRICT, DEKALB SANITARY DISTRICT AND DEKALB TOWNSHIP THROUGH SEPTEMBER 30, 2014.

BE IT RESOLVED BY THE CITY COUNCIL of the City of DeKalb, Illinois, as follows:

Section 1. That the City of DeKalb previously entered into an Intergovernmental Tax Abatement Agreement with DeKalb Community Unit School District #428, DeKalb Park District, DeKalb Library District, DeKalb Sanitary District and DeKalb Township for the period of May 1, 2010 through December 31, 2013, a copy of which is attached hereto and made a part hereof as Exhibit "A."

Section 2. That the City of DeKalb extended said agreement through June 30, 2014 via resolution 13-92 at a Regular City Council Meeting held December 9, 2013.

Section 3. That the Mayor of the City of DeKalb be authorized to extend the existing Intergovernmental Tax Abatement Agreement with DeKalb Community Unit School District #428, DeKalb Park District, DeKalb Library District, DeKalb Sanitary District and DeKalb Township through September 30, 2014.

Section 4. That the City Clerk of the City of DeKalb be authorized and directed to attest the Mayor's signature.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois at a regular meeting thereof held on the 12th day of May, 2014 and approved by me as Mayor on the same day. Passed by Omnibus roll call vote of 8-0 on Consent Agenda. Aye: Jacobson, Finucane, Lash, Snow, Naylor, Baker, O'Leary, Rey.

ATTEST:


ELIZABETH E. PEERBOOM, City Clerk



JOHN A. REY, Mayor

14-028

**2010 INTERGOVERNMENTAL PROPERTY TAX
ABATEMENT AGREEMENT**

THIS AGREEMENT made and entered into this 1st day of June, 2010, by and between the City of DeKalb, the Board of Education of DeKalb Community Unit School District No. 428, the DeKalb Sanitary District, the DeKalb Public Library District, the DeKalb Park District, and DeKalb Township, collectively referred to herein as "The Taxing Bodies."

WHEREAS, The Taxing Bodies have the power to abate real estate taxes pursuant to Section 200/18-165 of the Illinois Revenue Act, as amended (35 ILCS 200/18-165); and,

WHEREAS, The Taxing Bodies may enter into intergovernmental cooperation agreements pursuant to Article VII, Section 10 of the Illinois Constitution of 1970 and the Intergovernmental Cooperation Act (5 ILCS 220/1); and,

WHEREAS, The Taxing Bodies desire to attract new and diverse business and industrial companies within their boundaries in order to increase the equalized assessed valuation within the boundaries by encouraging private sector investment; and,

WHEREAS, The creation of well paying jobs is essential to the economic and social wellbeing of the people of DeKalb and the surrounding area; and,

WHEREAS, The Taxing Bodies find that the granting of certain real estate tax abatements and/or rebates may be necessary to attract new and diverse business and industrial enterprise; and,

WHEREAS The Taxing Bodies desire to establish a simplified cooperative procedure for reviewing and granting, if appropriate, certain tax abatement/rebate requests; now,

THEREFORE IT IS AGREED by and between The Taxing Bodies as follows:

I. AGREEMENT TO GRANT REAL ESTATE TAX ABATEMENT

The Taxing Bodies agree to provide real estate abatements to industrial, logistic, and knowledge-based companies in accordance with Section 200/18-165 of the Illinois Revenue Act, provided the City of DeKalb, on behalf of the Taxing Bodies, enters into an abatement agreement in accordance with the terms and conditions set forth in this Agreement.

II. DEFINITIONS

"Abatement Agreement" as defined herein is the written agreement between the City of DeKalb, on behalf of the Taxing Bodies, and the Applicant receiving tax abatement or rebate. The agreement defines the terms and conditions by which abatement or rebate of real estate property tax is authorized.

“Industrial Companies” as defined herein, are enterprises where the manufacturing or assembling of goods takes place.

“Knowledge-Based Companies” as defined herein are enterprises that are research oriented and that require a highly skilled workforce such as biotechnology, electronics and or in professional services such as engineering, architecture, finance, and law. Technical training/vocational schools and telemarketing companies are excluded from this definition.

“Logistic Companies” as defined herein, are warehousing and distribution businesses that are engaged in the storage and packaging of goods and the transfer of products from a point of origin to a point of consumption.

The **“Taxing Bodies”** are the following entities entering into this Intergovernmental Agreement: City of DeKalb, DeKalb Community Unit School District No. 428, the DeKalb Sanitary District, the DeKalb Public Library District, the DeKalb Park District, and DeKalb Township.

III. CRITERIA FOR ABATEMENT

In addition to meeting the statutory criteria of Section 200/18-165 of the Illinois Revenue Act, to be considered for abatement, a qualified enterprise must also meet and agree to the following criteria:

A. A company seeking tax abatement must be a type defined in Section II of this agreement. To qualify for tax abatement, logistic companies shall be a minimum of 100,000 square feet in size for new construction or must add at least 50,000 square feet to the size of an existing building and the abatement shall only be on the addition. To qualify for tax abatement, industrial companies must build a minimum of 15,000 square feet of new construction or must add at least 7,500 square feet to the size of an existing building and the abatement shall only be on the addition. To qualify for tax abatement, knowledge based companies must build a minimum of 10,000 square feet of new construction or must add at least 5,000 square feet to the size of an existing building and the abatement shall only be on the addition.

B. Job Creation: New Industrial or logistic based companies must create a minimum of 20 full-time, permanent jobs. For industrial or logistic based companies that are adding to the size of an existing building, as referenced in paragraph “A” above, they must create a minimum of 10 additional full-time permanent jobs. New or expanded knowledge based companies must create one job for every 250 square feet of office space created in conformance with paragraph “A” above. These employment thresholds shall be achieved within two years of the date of the execution of the abatement agreement and must be maintained over the life of the abatement.

C. Wage Rates: Industrial or logistic based companies must pay an average of \$14 per hour as a starting wage with no job paying less than \$11 per hour and shall maintain this wage rate for at least the life of the agreement. Knowledge based companies must pay an average wage of \$20 per hour as a starting wage with no job paying less than \$11 per hour and shall maintain this wage rate for at least the life of the agreement.

D. The enterprise shall comply with all federal, state and local environmental laws and regulations. Failure to comply shall be as determined by the Taxing Bodies and shall not require formal action or findings by any governmental agency or court.

E. The Applicant shall execute and submit to the City of DeKalb on behalf of the Taxing Bodies an Abatement Agreement that complies with the requirements of this Section and Section IV.

F. The abatement of property tax commences in the first full tax year following the issuance of a temporary occupancy permit for the building for which taxes are being abated.

G. The Applicant shall agree to pay prevailing wages to all contractors, subcontractors, mechanics and laborers for construction of the facility or addition.

IV. TERMS OF THE ABATEMENT

A. Industrial and Logistic Companies: The duration for tax abatement for industrial and Logistic Companies shall be five (5) years for each of the Taxing Bodies.

Abatement Schedule:

1. In the first year of the abatement, the Taxing Bodies shall each abate 90 percent of the real estate property taxes on the subject property.
2. In the second year of the abatement, the Taxing Bodies shall each abate 80 percent of the real estate property taxes on the subject property.
3. In the third year of the abatement, the Taxing Bodies shall each abate 50 percent of the real estate property taxes on the subject property.
4. In the fourth year of the abatement, the Taxing Bodies shall each abate 50 percent of the real estate property taxes on the subject property.
5. In the fifth year of the abatement, the Taxing Bodies shall each abate 50 percent of the real estate property taxes on the subject property.

B. Knowledge Based Companies: The duration for tax abatement for knowledge Based Companies shall be five (5) years for each of the Taxing Bodies.

Abatement Schedule:

1. In the first year of the abatement, the Taxing Bodies shall each abate 90 percent of the real estate property taxes on the subject property.
2. In the second year of the abatement, the Taxing Bodies shall each abate 90 percent of the real estate property taxes on the subject property.

3. In the third year of the abatement, the Taxing Bodies shall each abate 80 percent of the real estate property taxes on the subject property.
4. In the fourth year of the abatement, the Taxing Bodies shall each abate 70 percent of the real estate property taxes on the subject property.
5. In the fifth year of the abatement, the Taxing Bodies shall each abate 60 percent of the real estate property taxes on the subject property.

C. No Assignment or Transfer:

The abatement is specifically granted to the applicant and may not be assigned or transferred without the written consent of the City of DeKalb on behalf of the Taxing Bodies. In the event that the applicant transfers or assigns any or all of its ownership of the subject property, the transferee shall submit an application to the City of DeKalb on behalf of the Taxing Bodies, requesting transfer of the abatement to the new owner for the time remaining on the abatement. The City of DeKalb shall notify the remaining Taxing Bodies of such request and shall act upon it, consistent with the requirements of this intergovernmental agreement, within thirty (30) days of the request, unless a majority of the Taxing Bodies object in writing to the granting of such request. Such objections shall only be based upon a failure to meet the criteria set forth in this intergovernmental agreement or in the original Abatement Agreement for the subject property.

D. Recapture of Abatement:

During the term of the Abatement Agreement, in the event that the applicant ceases operation, the abatement shall immediately terminate, and each of the Taxing Bodies shall be eligible to receive back the full value of the taxes heretofore abated under the conditions established in the Revenue Act (35 ILCS 200/18-183). Refund of the abatement shall be remitted to the taxing bodies within 60 days from the date the applicant ceased operation. In the event that the applicant reduces the size of the project as defined by the Abatement Agreement, the applicant agrees to a reduction in the size of the abatement by a ratio equal to the reduction in the size of the project. In the event that there is a reduction in the number of employees greater than 5%, up to a maximum of 25%, from what was agreed upon by the terms of the development agreement, the applicant agrees that the size of the abatement shall be reduced by a ratio proportionate to the size of the reduction in the number of employees. In the event that there is a reduction in the number of employees greater than 25%, the applicant agrees to forfeit all abatement monies for that particular tax year.

E. No Tax Levy Objection:

The applicant must agree that it shall not file an objection to the real estate property taxes levied on the Site and/or Facilities or the property tax assessment on the Site and/or Facilities, if the Equalized Assessed Valuation is within 10% of the assessment as set forth in the application form and approved by the City on behalf of the Taxing Bodies.

F. Agreement with Applicant:

The applicant shall enter into an Abatement Agreement with the City of DeKalb on behalf of the Taxing Bodies that shall set forth the terms of the Abatement and which shall at a minimum include the terms and criteria of the Abatement as provided herein. The Abatement Agreement may include any such additional terms as may be required by The City and the Taxing Bodies. The Abatement shall be conditioned upon the execution of the Abatement Agreement by the applicant.

Upon completion of the project and compliance verification by the City of DeKalb during the first full tax year, the City of DeKalb shall send notice of project compliance, as referenced in Section IV, subsection H of this agreement, to each taxing body. Upon receipt of notification, each Taxing Body shall pass a resolution in conformance with Exhibit "A" for industrial or logistic projects, or Exhibit "B", for knowledge based projects, which shall abate property taxes for said project for a period of 5 years. Each Taxing Body shall submit a certified copy of the approved resolution to the DeKalb County Clerk's Office and a duplicate copy to the City of DeKalb no later than December 1st of the same year.

Any material breach of the Abatement Agreement shall be cause for termination of the Abatement. Upon material breach of the Abatement Agreement, the Taxing Bodies or the applicant, in any court of competent jurisdiction, by an action or proceeding at law or equity may secure the specific terms of performance as set forth by the Abatement Agreement and may be awarded damages for failure of performance.

In the event of a material breach or failure to perform any of its obligations as defined by the terms of the Abatement Agreement, the Non-Defaulting Party shall give written notice of the default to the defaulting party. The party alleged to be in default shall have thirty (30) days after receiving written notice of default to correct the default prior to the Non-Defaulting Party seeking remedy as provided for herein. However, the thirty (30) day period may be extended an additional 30 days by the City of DeKalb if the Defaulting Party has initiated the cure of said default and is diligently proceeding to cure the breach.

Provided that said thirty (30) day period has been extended and the breach has not been cured, the Non-Defaulting Party shall have the right (but not the obligation) to take such action as in its reasonable discretion and judgment shall be necessary to cure such default. In such event, the defaulting Party hereby agrees to pay and reimburse the Party affected by such default for all reasonable costs and expenses (including attorneys' fees and litigation expenses) incurred by it in connection with any action taken to cure such default.

G. Indemnification:

The company receiving an Abatement agrees to pay, at its expense, any and all claims, damages, demands, expenses, liabilities and losses of any nature whatsoever resulting from this Agreement, the construction, improvement and development activities of Applicant, its agents, contractors and subcontractors with respect to the development or improvement of its property, and to defend and indemnify and save, the Taxing Bodies and their respective officers, elected and appointed, agents, employees, engineers and attorneys (the "Indemnitees") harmless of, from

and against such claims, damages, demands, expenses, liabilities and losses, except to the extent such claims, damages, demands, expenses, liabilities and losses arise by reason of the gross negligence or willful or wanton act or omission of the City or other Indemnitees.

The company receiving an Abatement further agrees to defend and hold harmless the Taxing Bodies from any claims arising out of the terms of this Agreement, including any challenges or claims with regard to the abatement of tax revenues by the Taxing Bodies. The obligation to indemnify created hereunder extends to indemnifying the Taxing Bodies from any claims for monetary relief seeking a refund of any monies abated or rebated under the terms of this Agreement. The obligation to indemnify also extends to any claims, causes of action, suits, demands or proceedings, whether in law or in equity, to have any of the terms of this Agreement authorizing the abatement or rebate of tax revenues declared unconstitutional, invalid or otherwise void. Further, the obligation to indemnify extends to paying any damages assessed against the Taxing Bodies as a result of any actions taken under this Agreement. If the company receiving an abatement fails or refuses to employ legal counsel as contemplated hereunder, the Taxing Bodies shall, after providing the company with reasonable written notice, be permitted to retain legal counsel and all costs incurred by the Taxing Bodies in so doing shall be paid by the company receiving an Abatement.

H. Reporting Procedures:

On an annual basis, on or before September 1 of each year, for the duration of the abatement, the applicant shall supply the City Manager or his/her designee with written verification of the applicant's compliance with the terms of the Abatement Agreement including, but not limited to, personnel employed and wages being paid and such other information as may be required by the City of DeKalb.

I. Termination:

This intergovernmental agreement shall remain in effect from June 1, 2010 until December 31, 2013 unless a Taxing Body chooses to terminate their participation in this Agreement by issuing a notice of termination to the City of DeKalb at least 30 days prior to the termination date. The term of this intergovernmental agreement may be extended by each individual taxing body by a letter of extension sent to the City of DeKalb at least 60 days preceding the termination date. The City of DeKalb shall issue a reminder notice regarding the option to extend participation in the agreement to each Taxing Body at least 90 days prior to the automatic termination of the agreement. Termination of this intergovernmental agreement shall not affect the validity of any existing abatement granted under the terms of this agreement. Unless otherwise permitted by this intergovernmental agreement, Taxing Bodies are barred from collecting past taxes abated under the terms granted by this intergovernmental agreement.

V. NO THIRD PARTY BENEFICIARY TO AGREEMENT

This Agreement is made for the purpose of providing a uniform method of reviewing applications for tax abatement between the Taxing Bodies and is not intended to create any rights, title or interest for any third party.

VI. ACTION ON APPLICATION

A. Compliance with Law:

Any proposed abatement shall comply with the provisions of Section 200/18-165 of the Illinois Revenue Act (35 ILCS 200/18-165).

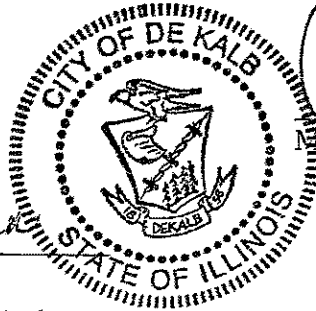
B. Review Process:

Upon receipt of the application form for abatement of taxes, the City Manager of the City of DeKalb or his/her designee shall, by certified mail, notify the chief executive officer of each other taxing body of the request for tax abatement. Each taxing body shall have 30 days from the date of their notification to object to the abatement request. Failure by the respective chief executive officers to file a written objection with the City Manager or his Designee within the 30 day time limit shall be construed as a recommendation supporting the abatement request. The City on behalf of the Taxing Bodies shall execute the Abatement Agreement defined herein, unless a majority of the Taxing Bodies files a letter of objection with the City Manager within 30 days of the date of notification of the request for tax Abatement. Any minority Taxing Body filing an objection hereby agrees and acknowledges that it will abide by the decision of the majority of the Taxing Bodies.

C. Execution of Agreement:

This Agreement shall be executed in the form of six (6) duplicate originals by the Chief Executive Officer of each Taxing Body and shall be attested to by the respective Clerk or Secretary of each Taxing Body.

CITY OF DEKALB:



[Handwritten Signature]

MAYOR

ATTEST:


Steven C. Kapitan

CITY CLERK

by: dij Beerboom
Deputy City Clerk

**BOARD OF EDUCATION OF DEKALB COMMUNITY UNIT SCHOOL DISTRICT
NUMBER 428:**


SECRETARY


PRESIDENT

DEKALB SANITARY DISTRICT:

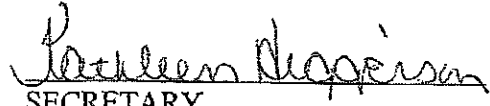


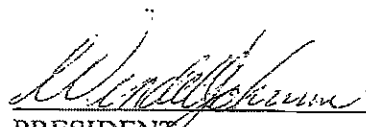
DENNIS COLLINS, PRESIDENT



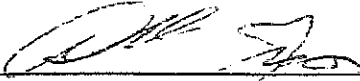
TIMOTHY STRUTHERS, VICE PRESIDENT

DEKALB PUBLIC LIBRARY DISTRICT:


SECRETARY


PRESIDENT

DEKALB PARK DISTRICT:



SECRETARY



PRESIDENT

DEKALE TOWNSHIP:

Patricia L. Hall
SUPERVISOR

Stephanie M. Hunt
TOWNSHIP CLERK

EXHIBIT "A"

(Logistic or Industrial Companies)

(Organization name)

RESOLUTION # _____

P.I.N. # _____

Whereas, the (organization name) has determined that it is in the best interests of the citizens of the (organization name) to stimulate commercial and industrial development within (organization name), and

Whereas, on _____, the (organization name) did consider and act favorably upon a proposal to participate with other taxing bodies in a tax abatement program intended to stimulate industrial development within the City of DeKalb and the jurisdiction of (organization name), and

Whereas, on _____, the (organization name) reviewed information on a proposed development named _____ located within the City of DeKalb, which is, in the opinion of that Board, appropriate for the Board to consider for participation in the five-year decreasing term tax abatement program, and

Whereas, _____ has since been identified as _____ Corporation, who now occupies the _____ square foot logistic or industrial building located at _____ and has created _____ jobs, and

Whereas, the private property owners _____ have participated by developing the site infrastructure to provide _____ with the improvements and facilities to lease the property, and that _____ is responsible for the payment of real estate taxes for the land and building, and

Whereas, the (organization name) will give favorable consideration to this project, provided:

- a. That other taxing bodies including but not limited to DeKalb School District #428, City of DeKalb, DeKalb Township, DeKalb Park District, DeKalb Public Library, and DeKalb Sanitary District participate in the abatement program for this project.
- b. _____ does continually occupy the building as outlined herein during the five-year abatement period or complies with the repayment provisions outlined in 35 ILCS 200/18-183.
- c. That the abatements are limited to this specific project for a term not to exceed five years following completion and occupancy of the structure and are limited to 90% of the taxes in the first full tax year from the date of occupancy of the building; 80% of the taxes in the second full tax year thereafter; 50% of the taxes in the third full year thereafter; 50%

of the taxes in the fourth full tax year thereafter; and 50% of the taxes in the fifth full tax year thereafter.

- d. That _____ shall reimburse the taxing bodies for the abated taxes if it fails to occupy the _____ square foot building located at _____ and to maintain employment of at least _____ persons for five (5) years from the date of occupancy of the building.

NOW, THEREFORE, BE IT RESOLVED that the (organization name) does concur in the tax abatement incentive program for _____ within the City of DeKalb and (organization name). The partial, temporary abatement of taxes as outlined above shall be calculated by the County Clerk in each of the first five (5) full tax assessment years following occupancy, after the County Clerk has determined the value of the property and certified that the provisions of this resolution have been complied with.

PASSED AT _____, ILLINOIS, THIS _____ DAY OF _____, 20__ A.D.

Approved:

Attest:

President

Secretary

EXHIBIT "B"

(Knowledge-Based Companies)

(Organization name)

RESOLUTION # _____

P.I.N. # _____

Whereas, the (organization name) has determined that it is in the best interests of the citizens of the (organization name) to stimulate commercial and industrial development within (organization name), and

Whereas, on _____, the (organization name) did consider and act favorably upon a proposal to participate with other taxing bodies in a tax abatement program intended to stimulate industrial development within the City of DeKalb and the jurisdiction of (organization name), and

Whereas, on _____, the (organization name) reviewed information on a proposed development named _____ located within the City of DeKalb, which is, in the opinion of that Board, appropriate for the Board to consider for participation in the five-year decreasing term tax abatement program, and

Whereas, _____ has since been identified as _____ Corporation, who now occupies the _____ square foot knowledge-based building located at _____ and has created _____ jobs, and

Whereas, the private property owners _____ have participated by developing the site infrastructure to provide _____ with the improvements and facilities to lease the property, and that _____ is responsible for the payment of real estate taxes for the land and building, and

Whereas, the (organization name) will give favorable consideration to this project, provided:

- a. That other taxing bodies including but not limited to DeKalb School District #428, City of DeKalb, DeKalb Township, DeKalb Park District, DeKalb Public Library, and DeKalb Sanitary District, participate in the abatement program for this project.
- b. _____ does continually occupy the building as outlined herein during the five-year abatement period or complies with the repayment provisions outlined in 35 ILCS 200/18-183.
- c. That the abatements are limited to this specific project for a term not to exceed five years following completion and occupancy of the structure and are limited to 90% of the taxes in the first full tax year from the date of occupancy of the building; 90% of the taxes in the second full tax year thereafter; 80% of the taxes in the third full year thereafter; 70% of the taxes in the fourth full tax year thereafter; and 60% of the taxes in the fifth full tax year thereafter.

- d. That _____ shall reimburse the taxing bodies for the abated taxes if it fails to occupy the _____ square foot building located at _____ and to maintain employment of at least _____ persons for five (5) years from the date of occupancy of the building.

NOW, THEREFORE, BE IT RESOLVED that the (organization name) does concur in the tax abatement incentive program for _____ within the City of DeKalb and (organization name). The partial, temporary abatement of taxes as outlined above shall be calculated by the County Clerk in each of the first five (5) full tax assessment years following occupancy, after the County Clcrk has determined the value of the property and certified that the provisions of this resolution have been complied with.

PASSED AT _____, ILLINOIS, THIS _____ DAY OF _____, 20__ A.D.

Approved:

Attest:

President


Secretary

**SECOND AMENDMENT 2010 INTERGOVERNMENTAL PROPERTY
TAX ABATEMENT AGREEMENT**

This second Amendment to the 2010 Intergovernmental Property Tax Abatement Agreement (the "Abatement Agreement") is entered into between the City of DeKalb, DeKalb County, Illinois (the "City") and the Board of Education of DeKalb Community Unit School District 428, DeKalb County, Illinois (the "Board").

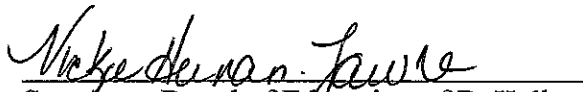
WHEREAS, the City and the Board desire to amend the Abatement Agreement and agree as follows:

1. Paragraph I. Termination: delete "~~June 1, 2010~~" and "~~December 31, 2013~~", and insert: "This intergovernmental agreement shall remain in effect from January 1, 2014 until September 30, 2014".




President, Board of Education of DeKalb
Community Unit School District No. 428

ATTEST:



Secretary, Board of Education of DeKalb
Community Unit School District No. 428

CITY OF DEKALB

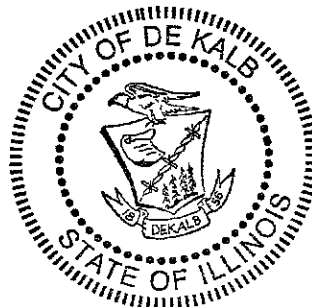


MAYOR

ATTEST:



City Clerk



**BOARD OF EDUCATION OF
DEKALB COMMUNITY UNIT SCHOOL DISTRICT NO. 428
DeKalb County, Illinois**

**RESOLUTION AUTHORIZING SECOND AMENDMENT
TO ABATEMENT AGREEMENT**

WHEREAS, the Board of Education of DeKalb Community Unit School District No. 428, DeKalb County, Illinois (the "Board") and the City of DeKalb, DeKalb County, Illinois (the "City") and various "Taxing Bodies" entered into a 2010 Intergovernmental Property Tax Abatement Agreement (the "Abatement Agreement"); and

WHEREAS, the Abatement Agreement terminates effective December 31, 2013; and

WHEREAS, the Board and the City believe it is in the best interests of both parties to enter into the Second Amendment to the Abatement Agreement allowing for the termination of the Abatement Agreement to extend through September 30, 2014.

NOW, THEREFORE, be it resolved by the Board of Education of DeKalb Community Unit School District No. 428, DeKalb County, Illinois, as follows:

1. That the recitals above are incorporated into this Resolution.
2. That the Board of Education's President and Secretary be authorized to execute the Second Amendment to the Abatement Agreement.
3. That a fully executed copy of this Resolution and the Second Amendment to the Abatement Agreement be remitted to the Board of Education's legal counsel, Anthony Ficarelli, of Hinshaw & Culbertson LLP.

ADOPTED this 20th day of May, 2014, by the following vote:

Member Tom Matya moved the adoption of the foregoing Resolution, and Member Mary Hess seconded the Motion. Upon a roll call vote being taken, the members voted as follows:

AYES:	<u>7</u>
NAYS:	<u>0</u>
ABSENT:	<u>0</u>

Tracey Williams
President, Board of Education of DeKalb
Community Unit School District No. 428

Attest:

Michaela J. Javie
Secretary, Board of Education of DeKalb
Community Unit School District No. 428

CERTIFICATION

STATE OF ILLINOIS)
) SS
COUNTY OF DEKALB)

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of DeKalb Community Unit School District No. 428, DeKalb County, Illinois (“Board”), and as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete copy of the Resolution adopted by the Board at its meeting held on the ____ day of _____, 2014, said Resolution entitled,

**RESOLUTION AUTHORIZING SECOND AMENDMENT
TO ABATEMENT AGREEMENT**

a true and correct and complete copy of which said Resolution as adopted at said meeting appears in the minutes of said meeting.

I do further certify that the roll call vote taken adopting said Resolution was conducted openly, that said meeting was called and held at a specified time and place convenient to the public, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and that the Board of Education has complied with all of the provisions of said Act and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this ____ day of _____, 2014.

Secretary, Board of Education of DeKalb
Community Unit School District No. 428