

FILED
APR 02 2024
DeKalb County Clerk

ORDINANCE 2024-019

PASSED: APRIL 1, 2024

ABATING AND AMENDING THE 2023 LEVY AND 2024 COLLECTION OF TAXES IN AND FOR THE CORPORATE AND MUNICIPAL PURPOSES AND SPECIAL SERVICE AREAS OF THE CITY OF DEKALB, ILLINOIS FOR FISCAL YEAR 2024.

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, on November 27, 2023, the City's corporate authorities duly adopted Ordinance 2023-052, which authorized the City's corporate and special purpose levies for the 2023 tax levy year to defray the City's liabilities and expenses as budgeted for 2024 fiscal year (the "2023 Tax Levy Ordinance"); and

WHEREAS, on or around November 30, 2023, the City duly filed the 2023 Tax Levy Ordinance and certificates of the City's corporate and special purpose levies for the 2023 Tax Levy Ordinance with the DeKalb County Clerk; and

WHEREAS, the DeKalb County Collector has not yet extended the collection of taxes for the 2023 Tax Levy Ordinance; and

WHEREAS, pursuant to 35 ILCS 200/23-40, the City may amend an error in making any tax levy or in certifying or filing the levy not affecting the substantial justice of the levy itself before the collection of taxes thereon so long as the aggregate amount or rate of the original levy shall not be increased by such an amendment; and

WHEREAS, the 2023 Tax Levy Ordinance contains an error in making the tax levy or certifying or filing the levy not affecting the substantial justice of the levy itself that can be corrected by an amendment that would lower the aggregate amount or rate of the original levy by reducing the total amount of: (1) the City's police pension levy from \$3,707,827.00 to \$3,507,827; (2) the City's fire pension levy from \$4,415,632.00 to \$4,215,632.00; and (3) the City's total aggregate amount of the levy from \$11,511,370.00 to \$11,111,370.00; and

WHEREAS, the City's corporate authorities find that it is in the City's best interests to approve an amendment to the 2023 Tax Levy Ordinance for the protection of the public health, morals and welfare; 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 by reference as Section 1 to this Ordinance.

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 2023 year on all taxable property subject to taxation in the City is Eleven Million One Hundred Eleven Thousand Three Hundred Seventy Dollars and Zero Cents (\$11,111,370.00). The specific amounts to be levied for the various purposes are set forth in Sections 3 through 7 of this Ordinance.

SECTION 3: Corporate Purpose Levy. That exclusive of any and all amounts levied for the payment of the principal and interest on the City's outstanding indebtedness, and exclusive of 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 levied and assessed for the fiscal year beginning January 1, 2024, and ending December 31, 2024 for general corporate purposes on all property subject to taxation in 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)	\$36,195,051*	\$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, the total sum of Zero Dollars (\$0) is levied and assessed on all property subject to taxation in 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	\$457,774	\$0
Social Security	\$660,965	\$0
Total	\$1,118,739	\$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 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, the sum of Three Million Five Hundred and Seven Thousand Eight Hundred Twenty Seven Dollars and Zero Cents (\$3,507,827.00) is levied and assessed on all property subject to taxation in 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	\$4,130,481	\$3,507,827

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 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, the sum of Four Million Two Hundred Fifteen Thousand Six Hundred Thirty Two Dollars (\$4,215,632) 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	\$5,343,974	\$4,215,632

SECTION 7: Library Operating Levy. For the purpose of maintaining the DeKalb Public Library for providing books, maintenance, repair and remodeling thereof, in addition to all other taxes now authorized by law, and as provided by the act of the Illinois Local Library Act (75 ILCS 5/1-0.1, *et seq.*), and all laws amendatory thereof, the sum of Three Million Three Hundred Eighty Seven Thousand Nine Hundred Eleven Dollars and Zero Cents (\$3,387,911.00) is levied and assessed upon all property subject to taxation in 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
Library	\$3,525,036	\$3,387,911

SECTION 8: Special Service Area Levies. The City's corporate authorities levy taxes in the following amounts for the tax levy year 2023, collection year 2024, and fiscal year 2024, against all taxable property in the respective Special Service Areas (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 **Eleven Million One Hundred Eleven Thousand Three Hundred Sixty Nine Dollars and Zero Cents (\$11,111,369)** that the City requires to be raised by taxation in the 2023 tax year for the necessary corporate liabilities and expenses of the City; 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; and the City Manager is hereby authorized and directed to file amended certificates of the City's corporate and special purpose levies for the 2023 tax levy with the DeKalb County Clerk.

SECTION 10: Abatement and Amendment of the 2023 Tax Levy Ordinance and Certificates. The City amends the 2023 Tax Levy Ordinance and certificates to correct the errors in the amounts of (a) the police pension levy provided by Section 5 of the 2023 Tax Levy Ordinance, (b) the fire pension levy provided by Section 6 of the 2023 Tax Levy, and (c) the total aggregate amount of the 2023 tax levy, by abating and reducing the amounts of those levies by the amounts provided by this ordinance. For administrative convenience, the City adopts and restates the 2023 Tax Levy Ordinance in this ordinance.

SECTION 11: Home Rule and Severability. To the extent that the levies authorized by this Ordinance conflict with any tax rate limitation or other substantive limitation on the amounts of the levies authorized by this Ordinance, then 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 12: Effectiveness. 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 Special meeting thereof held on the 1st day of April 2024 and approved by me as Mayor on the same day. Passed by a roll call vote as follows:

FIRST READING			SECOND READING		
	Aye	Nay		Aye	Nay
Zasada	X		Zasada	X	
Larson	X		Larson	X	
Smith	X		Smith	X	
Perkins	X		Perkins	X	
Verbic	X		Verbic	X	
Walker	X		Walker	X	
Barnes	X		Barnes	X	
TOTAL	7	0	TOTAL	7	0




COHEN BARNES, Mayor

ATTEST:


Ruth A. Scott, Executive Assistant