

FILED  
NOV 27 2024  
DeKalb County Clerk

**ORDINANCE 2024-053**

**PASSED: NOVEMBER 25, 2024**

**AUTHORIZING THE 2024 LEVY AND THE 2025 COLLECTION OF TAXES IN AND FOR THE CORPORATE AND MUNICIPAL PURPOSES AND SPECIAL SERVICE AREAS OF THE CITY OF DEKALB, ILLINOIS FOR FISCAL YEAR 2025.**

**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, 2025 through December 31, 2025; and

**WHEREAS**, the City's corporate authorities find that it is necessary to levy taxes on all property subject to taxation in the City as that property is assessed and equalized for the 2024 tax levy year to defray the City's liabilities and expenses as budgeted for 2025 fiscal year (the "2024 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) per the certification attached and incorporated as Exhibit A (the "Truth-In-Taxation Certification"); and

**WHEREAS**, the City's corporate authorities find that approving the 2024 Levy is in the City's best interests 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, material, adopted and incorporated 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 2024 year on all property subject to taxation in the City is Twelve Million Four Hundred Thirty-One Thousand Three Hundred Sixty-Seven Dollars and Zero Cents (**\$12,431,367**). 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 2024 tax levy year should be set at **0.94353**.

**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, 2025 and ending December 31, 2025 for general corporate purposes on all property subject to taxation in the City as the same is equalized and assessed, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Corporate Purposes (General Fund)	\$41,712,168* *Excluding Police and Fire Pension, IMRF, and Social Security	\$0

**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, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
IMRF	\$502,291	\$0
Social Security	\$712,608	\$0
Total	\$1,214,899	\$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 Seven Hundred and Eighty Eight Thousand Four Hundred Fifty Three Dollars and Zero Cents (\$3,788,453)** is levied and assessed on all property subject to taxation in the City as the same is equalized and assessed, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Police Pension	\$4,615,568	<b>\$3,788,453</b>

**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 Five Hundred Fifty Two Thousand Eight Hundred Eighty Three Dollars and Zero Cents (\$4,552,883)** is hereby levied and assessed upon all property subject to taxation within the City as the same is equalized and assessed, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Fire Pension	\$5,802,043	<b>\$4,552,883</b>

**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 Four Million Ninety Thousand and Thirty-One Dollars and Zero Cents (\$4,090,031)** is levied and assessed upon all property subject to taxation in the City as the same is equalized and assessed, in the amounts and for the particular objects and purposes as follows:

Fund Name	Appropriation	Levy
Library	\$4,220,934	<b>\$4,090,031</b>

**SECTION 8: Special Service Area Levies.** The City's corporate authorities levy taxes in the following amounts for the tax levy year 2024, collection year 2025, and fiscal year 2025, 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 **Twelve Million Four Hundred Thirty-One Thousand Three Hundred Sixty-Seven Dollars and Zero Cents (\$12,431,367)** that the City requires to be raised by taxation in the 2024 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 24, 2024.

**SECTION 10: Home Rule and Severability.** To the extent that the levies authorized by this Ordinance conflicts 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 11: Effectiveness.** This Ordinance shall be in full force and effect from and after its passage and approval as provided by law; provided, however, that this Ordinance shall not be effective until after the passage and approval of the FY2025 budget ordinance, and the tax levies authorized by 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 25<sup>th</sup> day of November 2024 and approved by me as Mayor on the same day. First Reading passed by a 5-2-1 roll call vote. Aye: Zasada, Larson, Smith, Walker, Barnes. Nay: Perkins. Absent: Powell, Verbic. Second Reading passed on November 25, 2024, by an 8-0 roll call vote. Aye: Zasada, Larson, Smith, Perkins, Powell, Verbic, Walker, Barnes. Second Reading passed by an 8-0 roll call vote. Aye: Zasada, Larson, Smith, Perkins, Powell, Verbic, Walker, Barnes. Nay: None.



  
**COHEN BARNES, Mayor**

ATTEST:   
 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 12, 2024, 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 2025 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 12, 2024, 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: November 26, 2024.

  
\_\_\_\_\_  
Cohen Barnes, Mayor, City of DeKalb

SUBSCRIBED and SWORN to before me  
November 26, 2024

  
\_\_\_\_\_  
Ruth A. Scott, Notary Public



**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 2024 (for taxes paid in 2025) will be held on Monday, November 12, 2024, 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 2023 were \$11,111,370. The proposed corporate and special purpose property taxes to be levied for 2024 are \$12,907,788. This represents a 16.17% increase over the previous year.
3. The property taxes extended for debt service and public building commission leases for 2023 were \$0.00. The property taxes extended for debt service and public building commission leases for 2024 are \$0.00. This represents a 0% increase over the previous year.
4. The total property taxes extended or abated for 2023 were \$11,111,369. The estimated total property taxes extended or abated for 2024 are \$12,907,788. This represents a 16.17% increase over the previous year.

**WHAT DOES THIS MEAN?**

**City of DeKalb Property Tax:**

1. The 2024 DeKalb Township multiplier is 1.1469, an increase of 4.71% over the 2023 DeKalb Township multiplier of 1.0953.
2. The projected new construction for 2024 is \$119,115,895 (including Enterprise Zone adjustments). This includes substantial new taxable EAV for Meta data hall space and additional new EAV from new residential, commercial, and industrial construction.
3. The projected City EAV for 2024 is \$1,317,537,149.
4. The proposed City levy for 2024 is \$8,341,336 or an increase of \$617,877 (+8%) over the 2023 City levy of \$7,723,459. This does not include the 2024 Library levy of \$4,566,452. It also does not include special service area or debt service levies which will be abated.
5. The estimated 2024 City Tax Rate of 0.63310 (\$8,341,336 divided by \$1,317,537,149) is 21.9% lower than the 2023 City rate of 0.81096 per \$100 EAV. For a single-family home with a market value of \$409,725 (an EAV of \$136,575), this means a decrease in out-of-pocket taxes to the City of about \$102.00.

**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 2024 is \$4,566,452 or an increase of \$1,178,541 (34.78%) over the 2023 levy of \$3,387,911. The estimated Library rate based on an EAV of \$1,317,537,149 is 0.34659. This is 2.57% lower than the Library rate of 0.35573 in 2023. For a single-family home with a market value of \$409,725 (an EAV of \$136,575), this means an increase in out-of-pocket taxes to the Library of about \$50.00.

**Combined City of DeKalb and DeKalb Public Library Levies:**

1. The proposed City of DeKalb property tax levy of \$8,341,336 is \$617,877 (+8%) greater than the City property tax levy of

\$7,723,459 in 2023. The City's levy is 8% higher because the City's EAV grew by an estimated 38.3% (from \$952,383,378 to an estimated \$1,317,537,149).

2. The proposed DeKalb Public Library property tax levy of \$4,566,452 is \$1,178,541 (+34.78%) greater than the Library levy of \$3,387,911 in 2023.
3. The combination of the proposed City and Library levies in 2024 is \$12,907,788, an increase of \$1,796,418 (+16.17%) over the combined levies (\$11,111,369) in 2023.

**How Will The City Levy Impact the Average DeKalb Homeowner?**  
Every property tax dollar raised by the City government in 2024 (payable in 2025) will go toward the payment of unfunded Police and Fire pension obligations, and an additional \$2,076,275 from other General Fund revenues (e.g., sales and use taxes) will be needed to meet the 2024 pension obligations. No City property tax revenues will be available for general operating needs.

The proposed levy is \$8,341,336. The impact on a theoretical householder with a home carrying a present market value of approximately \$409,725 (or an EAV of about \$136,575), including a DeKalb Township equalization factor ("multiplier") of 1.1469, is illustrated in the table below:

City of DeKalb							
Year	Base EAV	Equal. Factor	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	1.0888	\$1,083.21
2021	\$105,488	1.0162	\$107,197	-\$6,000	\$101,197	0.98612	\$997.92
2022	\$107,197	1.0682	\$114,293	-\$6,000	\$108,293	0.89599	\$970.30
2023	\$114,293	1.0953	\$125,185	-\$6,000	\$119,185	0.81397	\$970.13
2024	\$125,185	1.1469	\$142,575	-\$6,000	\$136,575	0.63310	\$864.86