

# Request For Board Action

**REFERRED TO BOARD:** March 8, 2021

**AGENDA ITEM NO:** 14

**ORIGINATING DEPARTMENT:** Finance

**SUBJECT:** Consideration of a Resolution Approving a Release and Settlement Agreement with North Shore Gas

**SUMMARY AND BACKGROUND OF SUBJECT MATTER:**

On February 11, 2019 the village joined eleven other municipalities to engage Azavar Audit Solutions to provide tax revenue auditing services. Services included a review and audit of the village's utility taxes.

Azavar's review of North Shore has identified customers who have not been charged utility taxes for gas services. North Shore desires to fully settle and resolve all claims as indicated in the attached settlement agreement for Two Thousand Eight Hundred and Thirty dollars and Sixty-Eight cents (\$2,830.68).

**FINANCIAL IMPACT:** Revenue of \$2,830.68

**DOCUMENTS ATTACHED:**

1. Resolution and Settlement Agreement

**RECOMMENDED MOTION:**

Move to approve a **Resolution Authorizing the Mayor to Approve Settlement Pursuant to the Negotiated Terms in the Attached Draft Release.**

**RESOLUTION NO. 21-XX**

**RESOLUTION AUTHORIZING THE MAYOR TO APPROVE SETTLEMENT  
PURSUANT TO THE NEGOTIATED TERMS IN THE ATTACHED DRAFT RELEASE**

WHEREAS, the Village of Antioch (“Village”) is a municipality located in Lake County, Illinois;

WHEREAS, the village imposes a Municipal Utility Tax on gas gross receipts within the corporate limits under Section 3-3-1 of Village Code; and

WHEREAS, North Shore Gas Company provides natural gas service to and within the village; and

WHEREAS, Azavar Audit Solutions, on behalf of the Village conducted an audit of the Village’s Municipal Utility Taxes; and

WHEREAS, Azavar has identified incorrectly assigned addresses within North Shore Gas Company’s records; and

WHEREAS, North Shore Gas Company has proposed a settlement agreement with the Village in the amount of two thousand eight hundred and thirty dollars and sixty-eight cents (\$2,830.68).

WHEREAS, the corporate authorities have considered the proposed Settlement Agreement with North Shore Gas Company and deem it to be mutually beneficial to resolve differences regarding the Municipal Utility Gas Tax audit.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Board of Trustees of the Village as follows:

On behalf of the Village, the Mayor is authorized to execute a Settlement Agreement with North Shore Gas Company pursuant to the negotiated terms of the attached Agreement.

APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Lawrence M. Hanson, Mayor

ATTEST:

\_\_\_\_\_  
Lori K. Romine, Village Clerk