

Request For Board Action

REFERRED TO BOARD: December 8, 2021

AGENDA ITEM NO: 17 & 18

ORIGINATING DEPARTMENT: Administration

SUBJECT: Consideration of an Ordinance for Special Service Area Number One and an Ordinance for Special Service Area Number Two Approving the Administrative Reports and Special Tax Rolls for the 2021 Levy Year.

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

David Taussig & Associates, the Consultant of the Village, has prepared the attached Administrative Reports and Tax Rolls for Levy Year 2021.

The total amount abated is \$113,261.79 for SSA No. 1 and \$147,616.86 for SSA No. 2. Following is the impact to the homeowners in the Deercrest/NeuHaven and Clublands subdivisions:

	<u>SSA Number One</u>		
	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>Increase</u>
Single Family	\$2,051.54	\$2,051.54	\$0.00
Townhome	\$1,432.54	\$1,432.54	\$0.00

	<u>SSA Number Two</u>		
	<u>2021 Levy</u>	<u>2020 Levy</u>	<u>Increase</u>
Single Family Phase 1,2,3	\$2,047.48	\$2,047.48	\$0.00
Single Family Phase 4	\$401.16	\$401.16	\$0.00

FINANCIAL IMPACT:

DOCUMENTS ATTACHED:

1. Ordinances
2. Administrative Report and Tax Rolls

RECOMMENDED MOTION:

Move to accept as presented: an Ordinance for Special Service Area Number One and an Ordinance for Special Service Area Number Two approving the Administrative Reports and Special Tax Rolls for the 2021 levy year as prepared by David Taussig and Associates, waiving the second reading.

VILLAGE OF ANTIOCH

21-12-xx

*AN ORDINANCE FOR VILLAGE OF ANTIOCH, ILLINOIS SPECIAL SERVICE
AREA NUMBER ONE APPROVING ADMINISTRATIVE REPORT AND SPECIAL
TAX ROLL FOR LEVY YEAR 2021 AND ABATING SPECIAL SERVICE AREA
TAXES*

ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES

OF THE

VILLAGE OF ANTIOCH, ILLINOIS

ON

December 8, 2021

Published in pamphlet form by authority of the Village Board
of the Village of Antioch, Lake County, Illinois,
this 8th day of December 2021.

SCOTT J. GARTNER	President	MARY C. DOMINIAK	Trustee
		ED MACEK	Trustee
LORI K. ROMINE	Clerk	SCOTT A. PIERCE	Trustee
		MARY PEDERSEN	Trustee
JAMES VASSELLI	Attorney	PETRINA BURMAN	Trustee
		BRENT C. BLUTHARDT	Trustee

Ordinance No. 21-xx

**ORDINANCE FOR VILLAGE OF ANTIOCH, ILLINOIS
SPECIAL SERVICE AREA NUMBER ONE
APPROVING ADMINISTRATIVE REPORT AND
SPECIAL TAX ROLL FOR LEVY YEAR 2021
AND ABATING SPECIAL SERVICE AREA TAXES**

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ANTIOCH, LAKE COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. It is found and declared by the President and Board of Trustees of the Village of Antioch, Lake County, Illinois (the “Village”), as follows:

(a) The President and Board of Trustees of the Village adopted Ordinance No. 03-05-19 on May 5, 2003, as supplemented by a Determination dated May 29, 2003 (the “**Deercrest Bond Ordinance**”) which provided for the issuance of \$10,685,000 of Special Service Area Number One Special Tax Bonds, Series 2003 (Deercrest Project) (the “**SSA No. 1 Bonds**”) of the Village of Antioch for the purpose of paying the costs of certain improvements benefiting the Village’s Special Service Area Number One (the “**Special Service Area**”); and on November 16, 2015, the President and Board of Trustees adopted Ordinance No. 15-11-15, as supplemented by a Bond Order and Abatement dated February 11, 2016 (collectively, the “**Refunding Bond Ordinance**”) which (i) provided for the issuance of \$21,965,000 of Special Service Areas Number One and Two Special Tax Refunding Bonds, Series 2016 (Deercrest/Clublands Project) (the “**SSA No. 1 and No. 2 Refunding Bonds**”) in order to achieve debt service savings and to pay costs associated with currently refunding the SSA No. 1 Bonds; and (ii) provided for the levy of Special Taxes upon all taxable property within the Special Service Area sufficient to pay the principal of the SSA No. 1 and No. 2 Refunding Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and

Administrative Expenses of the Special Service Area for each such year and to fund any required reserve funds. The Refunding Bond Ordinance also directs the Village to calculate or to cause the Consultant appointed by the Village to calculate the Special Tax Requirement (as defined in the Refunding Bond Ordinance); to amend the Special Tax Roll; to adopt an ordinance approving the amount of the current calendar year's Special Tax Requirement and abate the taxes levied pursuant to such Ordinance each year to the extent the taxes levied exceed the Special Tax Requirement as calculated pursuant to the Special Service Area Number One Deercrest Project Special Tax Roll and Report dated April 29, 2003, as amended pursuant to the Refunding Bond Ordinance (the "**Special Tax Report**") prepared by David Taussig & Associates, Inc. (the "**Consultant**").

(b) Pursuant to the Special Tax Report, the Consultant of the Village has prepared a report dated November 26, 2021 (the "Administrative Report") which includes as Exhibit A thereto the Levy Year 2021 Special Tax Roll (the "Special Tax Roll") a copy of which is attached hereto as Exhibit A, and has determined that the 2021 Special Tax Requirement for the SSA No. 1 Bonds is \$939,605.22 and the 2021 Maximum Parcel Special Taxes is \$1,052,867.01. The amounts levied are greater than the amounts required and an abatement of the taxes is necessary and appropriate.

Section 2. Of the \$1,052,867.01 of Special Taxes levied for calendar year 2021 pursuant to Section 6 of the Deercrest Bond Ordinance \$113,261.79 of such Special Taxes is hereby abated resulting in a revised 2021 calendar year levy of \$939,605.22.

Section 3. It is the duty of the County Clerk of Lake County to abate those taxes for levy year 2021 as provided in Section 2 of this Ordinance and as provided in the Special Tax Roll.

Section 4. The President and Board of Trustees of the Village hereby approve the Administrative Report and the Special Tax Roll for Levy Year 2021 for the Special Service Area dated December 8, 2021 prepared by the Consultant as set forth in Exhibit A.

Section 5. All ordinances, resolutions and orders or parts of ordinances, resolutions and orders in conflict with this ordinance are repealed to the extent of such conflict. The Village Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect after passage and publication as provided by law.

Section 6. A copy of this Ordinance together with the Amended Special Tax Roll shall be filed with the County Clerk of Lake County and recorded with the Recorder of Deeds of Lake County. The County Clerk of Lake County is hereby directed to extend the Special Taxes in accordance with the Special Tax Roll.

PASSED by the President and Board of Trustees of the Village this ___ day of December, 2021.

Voting Aye (list names): _____

Voting Nay (list names): _____

Abstaining (list names): _____

Absent (list names): _____

Village Clerk

SIGNED by the President this 8th day of December, 2021.

President

ATTEST:

Village Clerk

Published in pamphlet form December ____, 2021.

EXHIBIT A

**VILLAGE OF ANTIOCH
SPECIAL SERVICE AREA NUMBER ONE**

**Administrative Report Levy Year 2021 and
Special Tax Roll**

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATE

I, Lori K. Romine, certify that I am the duly appointed Municipal Clerk of the Village of Antioch, Lake County, Illinois.

I certify that on _____, 2021, the Corporate Authorities of such municipality passed and approved Ordinance No. 21-xx-xx, entitled "AN ORDINANCE FOR VILLAGE OF ANTIOCH, ILLINOIS SPECIAL SERVICE AREA NUMBER ONE APPROVING ADMINISTRATIVE REPORT AND SPECIAL TAX ROLL FOR LEVY YEAR 2021 AND ABATING SPECIAL SERVICE AREA TAXES" which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 21-xx-xx, including the Ordinance and cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on December --, 2021 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Municipal Clerk.

DATED at Antioch, Illinois, this -- day of December, 2021

Lori K. Romine, RMC/CMC
Village Clerk

VILLAGE OF ANTIOCH

21-12-xx

AN ORDINANCE ABATING SPECIAL SERVICE AREA TAXES FOR VILLAGE OF ANTIOCH, ILLINOIS SPECIAL SERVICE AREA NUMBER TWO APPROVING ADMINISTRATIVE REPORT AND SPECIAL TAX ROLL FOR LEVY YEAR 2021 AND ABATING SPECIAL SERVICE AREA TAXES

ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES

OF THE

VILLAGE OF ANTIOCH, ILLINOIS

ON

DECEMBER 8, 2021

Published in pamphlet form by authority of the Village Board of the Village of Antioch, Lake County, Illinois, this 8th day of December, 2021.

SCOTT J. GARTNER	President	MARY C. DOMINIAK	Trustee
		ED MACEK	Trustee
LORI K. ROMINE	Clerk	SCOTT A. PIERCE	Trustee
		MARY PEDERSEN	Trustee
JAMES VASSELLI	Attorney	PETRINA BURMAN	Trustee
		BRENT C. BLUTHARDT	Trustee

Ordinance No. 21-12-xx

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES
FOR VILLAGE OF ANTIOCH, ILLINOIS
SPECIAL SERVICE AREA NUMBER TWO
APPROVING ADMINISTRATIVE REPORT AND
SPECIAL TAX ROLL FOR LEVY YEAR 2021 AND
ABATING SPECIAL SERVICE AREA TAXES**

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ANTIOCH, LAKE COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. It is found and declared by the President and Board of Trustees of the Village of Antioch, Lake County, Illinois (the “Village”), as follows:

(a) The President and Board of Trustees of the Village adopted Ordinance No. 03-05-20 on May 5, 2003, as supplemented by a Determination dated May 29, 2003 (the “**Clublands Bond Ordinance**”) which provided for the issuance of \$13,850,000 of Special Service Area Number Two Special Tax Bonds, Series 2003 (Clublands Project) (the “**SSA No. 2 Bonds**”) of the Village of Antioch for the purpose of paying the costs of certain improvements benefiting the Village’s Special Service Area Number Two (the “**Special Service Area**”); and on November 16, 2015, the President and Board of Trustees adopted Ordinance No. 15-11-15, as supplemented by a Bond Order and Abatement dated February 11, 2016 (collectively, the “**Refunding Bond Ordinance**”) which (i) provided for the issuance of \$21,965,000 of Special Service Areas Number One and Two Special Tax Refunding Bonds, Series 2016 (Deercrest/Clublands Project) (the “**SSA No. 1 and No. 2 Refunding Bonds**”) in order to achieve debt service savings and to pay costs associated with currently refunding the SSA No. 2 Bonds; and (ii) provided for the levy of Special Taxes upon all taxable property within the Special Service Area sufficient to pay the principal of the SSA No. 1 and No. 2 Refunding Bonds

for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses of the Special Service Area for each such year and to fund any required reserve funds. The Refunding Bond Ordinance also directs the Village to calculate or to cause the Consultant approved by the Village to calculate the Special Tax Requirement; to amend the Special Tax Roll; to adopt an ordinance approving the amount of the current calendar year's Special Tax Requirement (as defined in the Refunding Bond Ordinance) and abate the taxes levied pursuant to the Clublands Bond Ordinance to the extent the taxes levied exceed the Special Tax Requirement as calculated pursuant to the Village of Antioch Special Service Area Number Two (Clublands) Special Tax Roll and Report dated April 29, 2003, as amended pursuant to the Refunding Bond Ordinance (the "**Special Tax Report**") prepared by David Taussig & Associates, Inc. (the "**Consultant**").

(b) Pursuant to the Special Tax Report, the Consultant of the Village has prepared an updated report for Levy Year 2021 dated November 26, 2021 (the "Administrative Report") which includes as Exhibit B thereto the 2021 Special Tax Roll (the "Special Tax Roll") a copy of which is attached hereto as Exhibit A, and has determined that the Special Tax Requirement for the SSA No. 2 Bonds for Levy Year 2021 is \$1,186,595.32. The Maximum Parcel Special Taxes that may be levied on taxable property for Levy Year 2021 as calculated by the Consultant pursuant to the Administrative Report after taking into account prepayments is \$1,334,212.18. The amounts levied exceed the amounts required and an abatement of the taxes is necessary and appropriate.

(c) Of the \$1,334,212.18 of Special Taxes levied for calendar year 2021 pursuant to Section 6 of the Clublands Bond Ordinance \$147,616.86 of such Special Taxes is hereby abated resulting in a 2021 calendar year levy of \$1,186,595.32.

Section 2. It is the duty of the County Clerk of Lake County to abate those taxes for levy year 2021 as provided in Section 2 of this Ordinance and as provided in the Special Tax Roll.

Section 3. The President and Board of Trustees of the Village hereby approve the Administrative Report and the Special Tax Roll for Levy Year 2021 for the Special Service Area prepared by the Consultant as set forth in Exhibit A.

Section 4. All ordinances, resolutions and orders or parts of ordinances, resolutions and orders in conflict with this ordinance are repealed to the extent of such conflict. The Village Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect after passage and publication as provided by law.

Section 5. A copy of this Ordinance together with the Special Tax Roll shall be filed with the County Clerk of Lake County and recorded with the Recorder of Deeds of Lake County. The County Clerk of Lake County is hereby directed to extend the Special Tax in accordance with the Amended Special Tax Roll.

Section 6. Terms not otherwise defined herein shall have the meanings set forth in the Clublands Bond Ordinance.

PASSED by the President and Board of Trustees of the Village this 8th day of December, 2021.

Voting Aye (list names): _____

Voting Nay (list names): _____

Abstaining (list names): _____

Absent (list names): _____

Village Clerk

SIGNED by the President this December ____, 2021

President

ATTEST:

Village Clerk

Published in pamphlet form December __, 2021.

EXHIBIT A

**VILLAGE OF ANTIOCH
SPECIAL SERVICE AREA NUMBER TWO**

Administrative Report Levy Year 2021

STATE OF ILLINOIS)
) SS
 COUNTY OF LAKE)

CERTIFICATE

I, Lori K. Romine, certify that I am the duly appointed Municipal Clerk of the Village of Antioch, Lake County, Illinois.

I certify that on December 8, 2021, the Corporate Authorities of such municipality passed and approved Ordinance No. xx-xx-xx, entitled "AN ORDINANCE ABATING SPECIAL SERVICE AREA TAXES FOR VILLAGE OF ANTIOCH, ILLINOIS SPECIAL SERVICE AREA NUMBER TWO APPROVING ADMINISTRATIVE REPORT AND SPECIAL TAX ROLL FOR LEVY YEAR 2021 AND ABATING SPECIAL SERVICE AREA TAXES" which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 21-xx-xx, including the Ordinance and cover sheet thereof, was prepared, and a copy of such Ordinance was posted in the municipal building, commencing on December --, 2021 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Municipal Clerk.

DATED at Antioch, Illinois, this -- day of December, 2021

Lori K. Romine, RMC/CMC
 Village Clerk