

CITY OF WASHINGTON, ILLINOIS City Council Agenda Communication

Meeting Date: December 7, 2020

Prepared By: Joanie Baxter, Finance Director

Ray Forsythe, City Administrator

Agenda Item: First Reading - Ordinance Levying the Annual 2020 Municipal Property Tax

Explanation: As directed by the majority in the discussion held on November 9, 2020, Staff included the Option 2 tax levy amount of \$1,729,290 in the Truth-In-Taxation Resolution that

was approved by the Council on November 16, 2020. The purpose of this Resolution was to show the tentative levy and determine if a public hearing was required. Since the amount of the tentative levy was less than 105% (or a 5% increase) over the prior

year – a hearing is not required to be held.

The tax levy fully funds all special levies as recommended and keeps the Fire and Ambulance levy unchanged. Because the Equalized Assessed Valuation is projected to remain flat, the result is an increase in the levy of \$81,369 which is equal to the increases in the special levies. This equates to an estimated increase of 4.94% over the prior year.

The total contract with the Washington Fire Department and Rescue Squad is projected to increase approximately \$321,000 for FY21-22 to a total of \$1,033,892 including the fire truck payment. In comparison, the total funds received for Fire and Ambulance through the tax levy is proposed to remain at \$260,648 or 25% of the total contract cost.

Fiscal Impact: Funds received as needed for FY21-22 for the special levies and Fire and Ambulance levy.

Recommendation/Committee Discussion Summary: Majority recommended by straw poll of Committee of the Whole

Action Requested: Approval during Second Reading on December 21st. Tax Levy must be certified to the County by December 22nd.

Date Prepared: 12/3/2020

ORDINANCE	NO.
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AN ORDINANCE LEVYING THE ANNUAL 2020 MUNICIPAL PROPERTY TAX FOR THE CITY OF WASHINGTON, COUNTY OF TAZEWELL, STATE OF ILLINOIS (Taxes paid in 2021)

WHEREAS, the City of Washington, Tazewell County, Illinois, an Illinois home rule unit of government (the "City") has adopted the municipal budgeting process as set forth in Sections 8-2-9.1 through 8-2-9.9 of the Illinois Municipal Code (65 Illinois Compiled Statutes 5/8-2-9.1 through 5/8-2-2.9) and

WHEREAS, the City has determined that the total amount to be levied and collected for tax year 2020 is the sum of One Million, Seven Hundred Twenty-Nine Thousand, Two Hundred Ninety Dollars (\$1,729,290) (the "Levied Amount"), said sum to be levied upon all real property subject to taxation within the City, and

WHEREAS, the City Council of the City (the "Council") finds that it is necessary that the Levied Amount be levied so that the City can meet its budget and properly provide for its necessary financial obligations, and

WHEREAS, on or about November 16, 2020 the City did determine the amount it proposed to levy for tax year 2020 and did further determine that said tentative levy did not require a public hearing in compliance with Section 4 through Section 7 of the Illinois Truth-in-Taxation Act.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WASHINGTON, TAZEWELL COUNTY, ILLINOIS, an Illinois home rule unit of government, as follows:

<u>Section 1. Determination of Total Amount to be Levied.</u> The total amount of money legally required for all corporate purposes and to be collected from the 2020 tax levy (taxes paid in 2021) is hereby ascertained to be the Levied Amount.

Section 2. Adoption of Levy for the Fiscal Year. The Levied Amount, being the amount legally required and to be collected from the 2020 tax levy for all Corporate purposes of said City, be, and the same is hereby levied upon all of the taxable property within the City subject to

taxation for the current year, the specific amounts levied for the various funds hereinafter named and in total being as follows:

Fire Fund	\$	86,023
Ambulance Fund	\$	174,625
Civil Defense Fund	\$	4,142
Audit Fund	\$	29,000
Liability Fund	\$	100,000
Illinois Municipal Retirement Fund	\$	362,000
Social Security/Medicare Tax Fund	\$	316,000
Police Pension Fund	\$	657,500
TOTAL	\$1	729.290

<u>Section 3.</u> Authorization for Levy and Assessment of Tax. The Levied Amount ascertained as aforesaid, be, and the same is hereby levied and assessed upon all property subject to taxation within the City according to the value of said property as the same is assessed and equalized for State and County purposes for the current year.

Section 4. City Clerk to Certify a Copy of Ordinance to County Clerk. The City Clerk of the City is hereby authorized and directed to certify a copy of this ordinance to the County Clerk of Tazewell County, Illinois on or before December 22, 2020. Further there is hereby certified to the County Clerk, the several sums aforesaid, constituting in total the Levied Amount as specified hereinabove, which said Levied Amount the City requires to be raised by taxation.

Section 5. Home Rule Authority. This tax levy ordinance is adopted pursuant to the procedures set forth in the Illinois Municipal Code; provided, however, any tax rate limitation or any other substantive limitation as to tax levies in the Illinois Municipal Code in conflict with this Ordinance shall not be applicable to this ordinance pursuant to Section 6 of Article VII of the Constitution of the State of Illinois of 1970.

Section 6. Effective Date. This ordinance shall be effective immediately upon its passage and approval.

ADOPTED this	day of	, 2020 pursuant to a roll call as follows:
Ayes:		
Nays:		
APPROVED this	day of	, 2020.
ATTEST:		Mayor
City Clerk		