



**Forest Preserve District of Cook County  
Board of Commissioners**

**Finance Committee**

**Wednesday, November 30, 2022**

**1:15 PM**

**Cook County Building, Board Room, 118  
North Clark Street, Chicago, Illinois  
(Board Room Closed to Public -  
Meeting Virtual for Public)**

**Tax Levy**

**NOTICE AND AGENDA**

**There will be a meeting of the committee or subcommittee of the Forest Preserve District of Cook County Board of Commissioners at the date, time and location listed above.**

**PUBLIC TESTIMONY**

Authorization as a virtual public speaker shall only be granted to those individuals who have submitted in writing, their name, email address, phone number, subject matter, and organization (if any) to the Secretary 24 hours in advance of the meeting. Duly authorized virtual public speakers may speak live from the Commissioners reception area at 118 N. Clark Street, 5th Floor, Chicago, IL or be sent a link to virtually attend the meeting and will be called upon to deliver testimony at a time specified in the meeting

agenda. Authorized public speakers who are not present during the specified time for public testimony will forfeit their allotted time to speak at the meeting. Public testimony must not exceed three minutes; the Secretary will keep track of the time and advise when the time for public testimony has expired. After each speaker has completed their statement, they will be removed from the meeting. Once removed, you will still be able to follow the proceedings for that day at:

<https://www.cookcountyil.gov/service/watch-live-board-proceedings> or in a viewing area at 69 W.Washington Street, 22nd Floor Conference Room F, Chicago, IL. Persons authorized to provide public testimony shall not use vulgar, abusive, or otherwise inappropriate language when addressing the Board; failure to act appropriately; failure to speak to an item that is germane to the meeting, or failure to adhere to the time requirements may result in expulsion from the meeting and/or disqualify the person from providing future testimony. Written comments will not be read aloud at the meeting, but will be posted on the meeting page and made a part of the meeting record.

**22-0539**

**Sponsored by:** TONI PRECKWINKLE (President), Forest Preserve District of Cook County Board of Commissioners

**PROPOSED ORDINANCE**

**AMENDED AND RESTATED ORDINANCE FOR THE LEVY OF TAXES FOR THE YEAR 2022**

**WHEREAS**, the Forest Preserve District of Cook County, Illinois (the “District”), is subject to the Cook County Forest Preserve District Act, as amended (“*Forest Preserve Act*”) and the Property Tax Extension Limitation Law of the State of Illinois, as amended (“*PTELL*”); and

**WHEREAS**, on December 14, 2021, the Forest Preserve District of Cook County Board of Commissioners (“*Board*”) adopted Resolution 21-0532, submitting a proposition to the voters of the District at the General Election held on November 8, 2022 (“*General Election*”) to increase the District’s limiting rate for the purposes of conserving and restoring land to good health, protecting the water quality of rivers, lakes, and streams, providing natural flood water storage, protecting wildlife habitat, protecting forests to improve air quality, improving and maintaining existing forest preserves and trails of said District, and other lawful purposes of the Forest Preserve District of Cook County (the “*Proposition*”); and

**WHEREAS**, on March 15, 2022, prior to the General Election, the Board of Commissioners of the District adopted Ordinance 22-0019, an Ordinance for the Levy of Taxes for the Year 2022, in accordance with Section 22 of the Forest Preserve Act, as said Act and Section provided at such time; and

**WHEREAS**, on April 29, 2022, the Illinois General Assembly adopted P.A. 102-716, amending Section 22 of the Forest Preserve Act and requiring the Board to adopt the annual levy of general taxes after the first Monday in October and by the first Monday in December; and

**WHEREAS**, on October 18, 2022, the Board of Commissioners of the District approved and adopted an Ordinance Determining the 2022 Tax Levy in Compliance with the Truth in Taxation Act, 35 ILCS 200/18-60, to determine the estimated amount necessary to be raised by taxation for the 2022 levy year if the Proposition was approved (Board Item No. 22-0443); and

**WHEREAS**, the voters of the District approved the Proposition at the General Election, the returns have been or will be duly canvassed and the election results are anticipated to be certified to the District, confirming the outcome of the vote on the Proposition; and

**WHEREAS**, as a result of the passage of the Proposition, the District must amend and restate its 2022 levy for general taxes by the approximate amount of \$43,792,624 in order to collect the additional revenue authorized by the District’s voters on the Proposition for the purposes aforesaid.

**NOW THEREFORE, BE IT ORDAINED** by the Board of Commissioners of the Forest Preserve

District of Cook County that:

**Section 1.** This Ordinance be and the same is hereby termed the “Amended and Restated Ordinance for the Levy of Taxes for the Year 2022.”

**Section 2.** The Committee on Finance of the Board of Commissioners of the Forest Preserve District of Cook County, Illinois has considered the subject of the Amended and Restated Annual Tax Levy for the Year 2022 and the several sums necessary to be levied to meet the needs and requirements of the Forest Preserve District of Cook County for said year, including those needs and requirements described in the Proposition, and in the Resolution Ascertainning the Amount of Appropriations and Amounts Deemed Necessary to Defray Additional Expenses and Liabilities to be Provided by the 2022 Tax Levy (Board Item No. 22-0538), and has recommended that this Amended and Restated Ordinance for the Levy of General Taxes for the Year 2022 be adopted.

**Section 3.** The Board previously approved and adopted the Annual Appropriation Ordinance for the Forest Preserve District of Cook County for the year commencing January 1, 2022 at its meeting held November 18, 2021, which ordinance was published by authority of said Board as provided by law and which portion of said Appropriation Ordinance pertaining to Fund and Departmental Appropriations was set forth in Ordinance 21-0471. The Board also previously approved the Resolution Ascertainning the Amount of Appropriations and Amounts Deemed Necessary to Defray Additional Expenses and Liabilities to be Provided by the 2022 Tax Levy, which sets forth the amounts deemed necessary to defray additional expenses and liabilities to be provided by the 2022 Amended and Restated Tax Levy as a result of the voters’ approval of the Proposition (Board Item No. 22-0538).

**Section 4.** That the total sum of One Hundred Forty-Six Million, Four Hundred and Ten Thousand, Three Hundred and Eleven Dollars and No Cents (\$146,410,311.00), be and the same is hereby assessed and levied upon all taxable property within the limits of the District for the year 2022, in accordance with Section 22 of the Forest Preserve Act (as amended), the Illinois Property Tax Code, 35 ILCS 200/1-1 et seq., and other applicable laws, for corporate purposes, for the construction of improvements and development of the forests and lands, for payment for principal and interest on bonded debt, for payment for contributions to Employees’ Annuity and Benefit Fund, and for the payment of amounts to the Chicago Zoological Society and the Chicago Horticultural Societies.

**Section 5.** This Amended and Restated Levy Ordinance supersedes and replaces Ordinance 22-0019 of the District in its entirety.

**Section 6.** The unexpended balance of any item or items levied in and by this Ordinance may be expended in making up any deficit of any item or items in the same levy made by this Ordinance.

**Section 7.** The amounts levied and assessed in Section 4 above shall be collected and enforced in the same manner and by the same Officer as the State and County taxes.

**Section 8.** If any term, condition, or provision of this Ordinance is for any reason held invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

**Section 9.** The District Board Secretary is hereby authorized and directed to file a certified copy of this Ordinance with the County Clerk of Cook County, Illinois, within the time specified by law.

**Section 10.** This Ordinance shall be in full force and effect from and after its passage and approval as required by law.

**Forest Preserve District of Cook County, Illinois**

**ANNUAL TAX LEVY ORDINANCE**

**FOR THE YEAR COMMENCING JANUARY 1, 2022**

**SUMMARY OF AMOUNTS TO BE LEVIED**

<b>Fund</b>	<b>Amount of Appropriation</b>	<b>Amount Necessary to Defray Additional Expenses and Liabilities (Referendum)</b>	<b>Amended and Restated Tax Levy</b>	<b>Payable From Sources Other Than The Tax Levy</b>
Corporate	65,623,346	13,536,193.00	68,420,521	10,739,018
Self-Insurance	8,030,000	-	0	8,030,000
Const. & Development	7,469,000	23,856,431.00	31,556,431	-231,000
Bond & Interest	17,064,135	-	13,064,635	3,999,500
Employee Annuity & Benefit	4,150,808	-	3,735,727	415,081
Real Estate Acquisition	5,000,000	-	0	5,000,000
Capital Improvement	6,000,000	-	0	6,000,000
Resident Watchmen	223,000	-	0	223,000
Chicago Zoological	14,442,818	4,000,000.00	18,284,927	157,891
Chicago Horticultural	8,958,093	2,400,000.00	11,348,070	10,023
<b>Total</b>	<b>\$136,961,200</b>	<b>43,792,624</b>	<b>\$146,410,311</b>	<b>\$34,343,513</b>

**Effective date:** This ordinance shall be in effect immediately upon adoption.

*Lynne M. Turner*

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Secretary

Chairman: Arroyo

Vice-Chairman: Deer

Members: Committee of the Whole