



Legislation Details

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File created:	11/22/2022	In control:		Finance Committee	
On agenda:	11/30/2022	Final action:		11/30/2022	
Title:	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 Ascertaining 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 Ascertaining 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), is hereby levied on all the taxable property within the Forest Preserve District of Cook County, Illinois be and the same is hereby assessed and levied upon all taxable property within the limits of the District for the levy 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

Fund	Amount of Appropriation Defray Levy	Amount Necessary to Sources	Amended and Restated Tax	Payable From
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Additional
Expenses and
Liabilities
(Referendum)

Other
Than
The Tax
Levy

Corporate	65,623,346	13,536,193.00	68,420,521	10,739,018
Self-Insurance	8,030,000	-[99]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	- [99]5,000,000		
Capital Improvement	6,000,000	[99]6,000,000		
Resident Watchmen	223,000	- [99]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
Total	\$136,961,200	43,792,624	\$146,410,311	\$34,343,513

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

Sponsors: TONI PRECKWINKLE (President)

Indexes:

Code sections:

Attachments: 1. Cook County Forest Preserve District Act, 2. Property Tax Extension Limitation Law

Date	Ver.	Action By	Action	Result
11/30/2022	1	FPD Board of Commissioners	approve as amended	Pass
11/30/2022	1	FPD Board of Commissioners	reconsider	Fail
11/30/2022	1	Finance Committee	recommend for approval as amended	Pass
11/30/2022	1	FPD Board of Commissioners	amend	Pass
11/30/2022	1	FPD Board of Commissioners	refer	Pass