



**NAPERVILLE CITY COUNCIL
SPECIAL MEETING AGENDA
COUNCIL CHAMBERS – MUNICIPAL CENTER**

**03/29/2010
12:00 p.m.**

CALL TO ORDER:

A. ROLL CALL:

B. Abatement of the 2009 Property Tax Levy:

1. Pass the attached Ordinances that Abate a Portion of the 2009 Property Tax Levy and Debt Service:
 - a. Pass an Ordinance to Abate a Portion of the 2009 Tax Levy for the City of Naperville.
 - b. Pass the Ordinance to Abate a Portion of the 2009 Debt Service Tax Levy for the City of Naperville; and

C. Abatement of the 2009 Special Service Area No. 22 Property Tax Levy:

1. Pass the Ordinance that Abates a Portion of the 2009 Special Service Area #22 Property Tax Levy.

D. ADJOURNMENT:

Any individual with a disability requesting a reasonable accommodation in order to participate in a public meeting should contact the Accessibility Coordinator at least 48 hours in advance of the scheduled meeting. The Accessibility Coordinator can be reached in person at 1350 Aurora Avenue, Naperville, IL., via telephone at 630-420-6725 or 630-305-5205 (TDD) or via e-mail at manningm@naperville.il.us. Every effort will be made to allow for meeting participation.



Naperville

CITY COUNCIL AGENDA ITEM

SUBJECT: Abatement of the 2009 Property Tax Levy

TYPE OF VOTE: Simple Majority

ACTION REQUESTED:

1. Pass the Ordinance to abate a portion of the 2009 Tax Levy for the City of Naperville.
2. Pass the Ordinance to abate a portion of the 2009 Debt Service Tax Levy for the City of Naperville.

BOARD/COMMISSION REVIEW:

None

COUNCIL ACTION PREVIOUSLY TAKEN:

Date	Item	No. Action
12/01/2009		Passed Ordinance 09-140

DEPARTMENT: Finance

SUBMITTED BY: Chris Smith, Financial Reporting Team Leader

FISCAL IMPACT:

Reduce the tax levy by \$1,648,054 to achieve an estimated tax rate of \$.7167

BACKGROUND/DISCUSSION:

The Council adopted the 2009 tax levy on December 1, 2009 of \$52,043,090. At that time, staff estimated the equalized assessed valuation (EAV) would be \$7,135,381,972, which is an increase of \$124,099,696 or 1.77% over last year. The taxes levied based upon the estimated EAV resulted in a tax rate of \$ 0.7367. City Council intended to abate \$1,410,054 to result in a tax rate of \$.7167, equal to the current year pending the completion of the budget process and development of a balanced FY11 budget. The budget process has now completed, and with the passage of the new revenue ordinances at the March 16, 2010 Council meeting the FY11 budget has now been balanced.

On March 22, 2010 staff received the final 2009 assessed valuation for the City of Naperville. The final figures indicate that our assessed value only increased by \$93,831,655 or 1.34%. As such an abatement of \$1,648,054 is necessary to achieve the \$.7167 tax rate. This abatement is \$238,000 higher than originally estimated. Staff recommends that the additional abatement of \$238,000 come from Debt Service, as funds are now available due to the recent (last week) refunding bond issuance and fund balance. The attached ordinances reflect abatement of \$1,410,054 from the Tax Levy and \$238,000 from the Debt Service Tax Levy.

The DuPage County Clerk must receive all abatement ordinances by Tuesday March 30, 2010.

RECOMMENDATION:

Pass the attached ordinances.

ATTACHMENTS:

1. Ordinance to abate a portion of the 2009 Tax Levy for the City of Naperville
2. Ordinance to abate a portion of the 2009 Debt Service Tax Levy for the City of Naperville

PREPARED BY:

**CITY OF NAPERVILLE
FINANCE DEPARTMENT
630/420-4115**

RETURN TO:

**CITY OF NAPERVILLE
CITY CLERK'S OFFICE
P.O. BOX 3020
400 SOUTH EAGLE STREET
NAPERVILLE, IL 60566-7020**

ORDINANCE NO. 10 - _____

**AN ORDINANCE TO ABATE A PORTION OF THE
2009 TAX LEVY FOR THE CITY OF NAPERVILLE**

WHEREAS, on December 1, 2009, the City Council passed Ordinance No. 09-140, which is the tax levy ordinance for the fiscal year commencing May 1, 2009, and ending April 30, 2010, for the City of Naperville, DuPage and Will Counties, Illinois; and

WHEREAS, the City Council has determined that the City will have on hand sufficient funds to abate additional portions of the amounts levied by Ordinance No. 09-140.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAPERVILLE, DUPAGE AND WILL COUNTIES, ILLINOIS in the exercise of its home rule powers, as follows:

SECTION 1: The levy for the tax year 2009 approved by Ordinance No. 09-140 on December 1, 2009 for the fiscal year beginning May 1, 2009, and ending April 30, 2010, for the City of Naperville for the following purposes and in the amounts set forth shall be abated as follows:

<u>Purpose</u>	<u>Amount Levied</u>	<u>Amount Abated</u>	<u>Balance Unabated</u>
General Corporate Fund	\$ 15,015,782.00	\$ 1,210,054.00	\$ 13,805,728.00
Illinois Municipal Retirement Fund	\$ 2,977,081.00	\$ 200,000.00	\$ 2,777,081.00

SECTION 2: This Council hereby certifies to the County Clerk of each County that the City has other sources on hand with which to meet portions of the amounts levied and that it will use those sources for such purposes as set forth in Section 1.

SECTION 3: The City Clerk is hereby authorized and directed to file a certified copy of this ordinance with the County Clerks of DuPage County and Will County in proper time to abate the funds heretofore levied by Ordinance No. 09-140.

SECTION 4: This ordinance shall be in full force and effect from and after its passage and approval.

PASSED this _____ day of _____, 2010.

AYES:

NAYS:

ABSENT:

APPROVED this _____ day of _____, 2010.

A. George Pradel
Mayor

ATTEST:

Pam LaFeber
City Clerk

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PREPARED BY:

**CITY OF NAPERVILLE
FINANCE DEPARTMENT
630/420-4115**

RETURN TO:

**CITY OF NAPERVILLE
CITY CLERK'S OFFICE
P.O. BOX 3020
400 SOUTH EAGLE STREET
NAPERVILLE, IL 60566-7020**

ORDINANCE NO. 10 - _____

**AN ORDINANCE TO ABATE A PORTION OF THE
2009 DEBT SERVICE TAX LEVY FOR THE CITY OF NAPERVILLE**

WHEREAS, on December 1, 2009, the City Council passed Ordinance No. 09-140, which is the tax levy ordinance for the fiscal year commencing May 1, 2009, and ending April 30, 2010, for the City of Naperville, DuPage and Will Counties, Illinois; and

WHEREAS, the City Council has determined that the City will have on hand sufficient funds to abate additional portions of the amounts levied by Ordinance No. 09-140, and a portion abated by Ordinance 09-141.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAPERVILLE, DUPAGE AND WILL COUNTIES, ILLINOIS in the exercise of its home rule powers, as follows:

SECTION 1: The levy for the tax year 2009 approved by Ordinance No. 09-140 on December 1, 2009 for the fiscal year beginning May 1, 2009, and ending April 30, 2010, for the City of Naperville for the following purposes and in the amounts set forth shall be abated as follows:

<u>Purpose</u>	<u>Amount Levied</u>	<u>Amount Abated</u>	<u>Balance Unabated</u>
2001 A Bond	\$1,156,248.44	\$ 238,000	\$918,248.44

SECTION 2: This Council hereby certifies to the County Clerk of each County that the City has other sources on hand with which to meet portions of the amounts levied and that it will use those sources for such purposes as set forth in Section 1.

SECTION 3: The City Clerk is hereby authorized and directed to file a certified copy of this ordinance with the County Clerks of DuPage County and Will County in proper time to abate the funds heretofore levied by Ordinance No. 09-140.

SECTION 4: This ordinance shall be in full force and effect from and after its passage and approval.

PASSED this _____ day of _____, 2010.

AYES:

NAYS:

ABSENT:

APPROVED this _____ day of _____, 2010.

A. George Pradel
Mayor

ATTEST:

Pam LaFeber
City Clerk

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Naperville

CITY COUNCIL AGENDA ITEM

SUBJECT: Abatement of the 2009 Special Service Area No. 22 Property Tax Levy

TYPE OF VOTE: Simple Majority

ACTION REQUESTED:

Pass the attached ordinance that abates a portion of the 2009 Special Service Area #22 Property Tax Levy

BOARD/COMMISSION REVIEW:

None

COUNCIL ACTION PREVIOUSLY TAKEN:

Date	Item	No. Action
12/01/2009		09-139

DEPARTMENT: Finance

SUBMITTED BY: Chris Smith, Financial Reporting Team Leader

FISCAL IMPACT:

Tax Rate for the Special Service Area #22 of \$1.30

BACKGROUND:

The City council adopted the 2009 tax levy on December 1, 2009. At that time, staff estimated an increase in the equalized assessed valuation (EAV) of 1.77%. The taxes levied based upon the EAV resulted in an estimated Special Service Area #22 property tax rate of \$1.5144. Every year the Downtown Naperville Alliance (DNA) group makes the commitment that they would reduce their request to match a \$1.30 property tax rate.

DISCUSSION:

On March 22, 2010 staff received the final 2009 assessed valuation for the City of Naperville. The figures received indicate that the assessed value only increased by \$ 596,980 or 1.00%. In order to reach the \$1.30 tax rate, \$136,742 needs to be abated from the original tax levy.

The DuPage County Clerk must receive all abatement ordinances by Tuesday March 30, 2010.

RECOMMENDATION:

Pass the attached ordinance that abates a portion of the 2009 Special Service Area #22 Property Tax Levy.

ATTACHMENTS:

1. Ordinance

PREPARED BY:

**CITY OF NAPERVILLE
FINANCE DEPARTMENT
630/420-4115**

RETURN TO:

**CITY OF NAPERVILLE
CITY CLERK'S OFFICE
P.O. BOX 3020
400 SOUTH EAGLE STREET
NAPERVILLE, IL 60566-7020**

ORDINANCE NO. 10 - _____

**AN ORDINANCE TO ABATE A PORTION OF THE 2009
TAX LEVY FOR SPECIAL SERVICE AREA NUMBER 22
(DOWNTOWN MAINTENANCE EXPENSES)**

WHEREAS, on December 1, 2009, the City Council passed Ordinance No. 09-139, which is the tax levy ordinance for Special Service Area Number 22 for the fiscal year commencing May 1, 2009, and ending April 30, 2010, for the City of Naperville, DuPage and Will Counties, Illinois; and

WHEREAS, the City Council has determined that the City will have on hand sufficient funds to meet some additional portions of the amounts levied by Ordinance No. 09-139.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAPERVILLE, DUPAGE AND WILL COUNTIES, ILLINOIS in the exercise of its home rule powers, as follows:

SECTION 1: The City of Naperville Special Service Area No. 22 has been created by Ordinance No. 05-126, entitled, "An Ordinance Establishing City of Naperville Special Service Area No. 22 (Downtown Maintenance Expenses)," passed July 5, 2005, and effective as of September 3, 2005. Said Special Service Area No. 22 consists of the territory described in Ordinance No. 05-126, as amended from time to time. The City of Naperville is authorized to

levy taxes for payment of expenditures therein for the special services described in Ordinance No. 05-126.

SECTION 2: The levy for the tax year 2009 approved by Ordinance No. 09-139 on December 1, 2009, for the fiscal year beginning May 1, 2009 and ending April 30, 2010, for the City of Naperville for the following purposes and in the amounts set forth shall be abated as follows:

<u>Purpose</u>	<u>Amount Levied</u>	<u>Amount Abated</u>	<u>Balance Unabated</u>
Special Service Area Number 22	\$ 922,583.85	\$ 136,742.00	\$ 785,841.85

SECTION 3: This Council hereby certifies to the County Clerk of each County that the City has other sources on hand with which to meet portions of the amounts to be abated and that it will use those sources for such purposes.

SECTION 4: The City Clerk is hereby authorized and directed to file a certified copy of the ordinance with the County Clerk of DuPage County in proper time to abate the property taxes heretofore levied by Ordinance No. 09-139.

SECTION 5: This ordinance shall be in full force and effect from and after its passage and approval.

PASSED this _____ day of _____, 2010.

AYES:

NAYS:

ABSENT:

APPROVED this _____ day of _____, 2010.

A. George Pradel
Mayor

ATTEST:

Pam LaFeber
City Clerk

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