

ORDINANCE NO. 2024-06
AN ORDINANCE LEVYING AND ASSESSING TAXES OF
THE GENEVA PARK DISTRICT
OF KANE COUNTY, ILLINOIS

WHEREAS, on the 20th day of May, 2024, the Board of Commissioners of the GENEVA PARK DISTRICT passed the annual budget & appropriation ordinance of said District for the fiscal year beginning MAY 1, 2024 and ending APRIL 30, 2025, and upon said date the said ordinance was duly signed and approved by the President of the Board of Commissioners of said District and signed by the Secretary of said Board and filed with the Kane County Clerk before the last Tuesday in December 2024;

WHEREAS, not less than 20 days prior to the date of this Ordinance, the Board of Commissioners established an estimate of levy in compliance with Section 18-60 of the Property Tax Code, and determined that a public hearing was required because the levy herein described is greater than 105% of the amount extended or abated by the District on the final aggregate levy for the preceding year;

WHEREAS, the Board of Commissioners conducted a Truth in Taxation hearing prior to the final adoption of this ordinance, for which a notice of public hearing was published in the Suburban Chronicle Newspaper not less than seven nor more than fourteen days prior to the hearing.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GENEVA PARK DISTRICT, KANE COUNTY, ILLINOIS AS FOLLOWS:

SECTION ONE

That, pursuant to the authority granted by Sections 5-1 and 5-3 of the Park District Code and Public Act 97-974, the sum of FIVE MILLION ONE HUNDRED SEVENTY THOUSAND DOLLARS (\$5,170,000) is hereby levied and assessed for general corporate purposes upon all property subject to taxation within the GENEVA PARK DISTRICT.

SECTION TWO

That, pursuant to the authority granted by Sections 5-2 and 5-3a of the Park District Code and Public Act 97-974, there is levied and assessed for the planning, establishing and maintaining recreational programs for the said District, the sum of TWO MILLION TWO HUNDRED THOUSAND DOLLARS (\$2,200,000) upon property subject to taxation within the said District. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION THREE

That, pursuant to Section 7-171 of the Pension Code, there is hereby levied and assessed the sum of FIFTY-THREE THOUSAND DOLLARS (\$53,000) upon all property subject to taxation within the said District, for the said District's contribution to the Illinois Municipal Retirement Fund. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION FOUR

That, pursuant to Section 21-110 of the Pension Code, there is hereby levied and assessed the sum of FOUR HUNDRED THIRTY ONE THOUSAND DOLLARS (\$431,000) upon all property subject to taxation within the said District, for the District's contribution to the SOCIAL SECURITY FUND. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION FIVE

That, pursuant to Section 9-107 of the Tort Immunity Act, there is hereby levied and assessed the sum of ONE HUNDRED EIGHTY-SEVEN THOUSAND DOLLARS (\$187,000) upon all property subject to taxation within the said District, to pay costs of purchasing insurance to protect against any loss or liability which may be incurred by the said District, claims services and for risk management directly

attributable to loss prevention and loss reduction. Said tax shall be in addition to the several other sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION SIX

That, pursuant to Section 5-8 of the Park District Code, there is hereby levied and assessed the sum of FOUR HUNDRED TWENTY-SIX THOUSAND DOLLARS (\$426,000) upon all property subject to taxation within the said District, to pay the cost of funding the District's share of expenses of providing joint recreation programs for the persons with disabilities. Said tax shall be in addition to the several other sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION SEVEN

That, pursuant to Section 2 of the Governmental Account Audit Act, there is hereby levied and assessed the sum of TWELVE THOUSAND DOLLARS (\$12,000) upon all property subject to taxation within the said District, to pay the cost of the annual audit. Said tax shall be in addition to the several sums herein levied and assessed and shall be in addition to all other taxes authorized by law.

SECTION EIGHT

That each of said sums and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Geneva Park District, Kane County, Illinois, to defray necessary expenses and liabilities of said park district.

SECTION NINE

The taxes so levied and assessed as aforesaid by this Ordinance upon the taxable property subject to taxes within the Geneva Park District, Kane County, Illinois, shall be collected and enforced in the same manner and by the same officers as for other purposes in the County of Kane, State of Illinois, under the laws of the State of Illinois, and shall be paid over by the officers so collecting the same, to the Treasurer of said Geneva Park District.

SECTION TEN

That the Secretary of the Board of Park Commissioners of Geneva Park District, be and is hereby directed to file a duly certified copy of this Tax Levy Ordinance with the County Clerk of Kane County, Illinois, on or before the last Tuesday of December 2024 A.D., whereupon the County Clerk of Kane County, State of Illinois, be and is hereby directed as provided by law to ascertain the rate per centum which upon the total value of all property subject to taxation within the Geneva Park District as the same assessed and equalized for State and County purposes, will produce a net amount as herein legally levied and to extend such tax pursuant to the statute to the greatest extent permitted by law.

SECTION ELEVEN

If any item or portion thereof in this ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION TWELVE

Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4) neither the Budget and Appropriation Ordinance of the District for the current fiscal year nor any other Budget and Appropriation Ordinance is intended or required to be in support of the tax levy made in this ordinance.

SECTION THIRTEEN

The unexpended balance of the tax for general corporate purposes from the preceding year may be accumulated and set aside for the purposes of building repairs and improvements in a capital improvement fund, provided that the balance of such fund does not exceed 1.5% of the aggregated assessed valuation of all taxable property within the District.

SECTION FOURTEEN

All ordinances or parts of ordinances in conflict herewith, or any section thereof, are hereby modified or repealed.

Summary of 2024 Tax Levy

General Corporate Fund	\$5,170,000
Recreation Fund	\$2,200,000
IMRF Fund	\$53,000
Social Security Fund	\$431,000
Liability Insurance Fund	\$187,000
Special Recreation Fund	\$426,000
Audit Fund	\$12,000
Total	\$8,479,000

PASSED BY THE BOARD OF PARK COMMISSIONERS OF THE GENEVA PARK DISTRICT, KANE COUNTY, ILLINOIS ON THE 9th DAY OF DECEMBER, 2024 BY THE FOLLOWING VOTE.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAINING: _____

File with the undersigned this 9th day of December, 2024

Nicole Vickers, Secretary

APPROVED BY THE PRESIDENT OF THE GENEVA PARK DISTRICT, KANE COUNTY, ILLINOIS ON THE 9TH DAY OF DECEMBER, 2024.

Jay Moffat, President

CERTIFICATE OF COMPLIANCE

WITH TRUTH IN TAXATION

The undersigned, Presiding Officer of the Geneva Park District, hereby certifies that I am the presiding officer of the Geneva Park District, and as such presiding officer I hereby certify that the levy ordinance, a copy of which is appended hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of the "Truth in Taxation Law." P.A. 88-455. Illinois Compiled Statutes, 35 ILCS 200/18-60 through 200/18-85.

Geneva Park District
Kane County, Illinois

Date _____

Jay Moffat, President
Board of Park Commissioners

(SEAL)

STATE OF ILLINOIS)

SS

COUNTY OF KANE)

I, NICOLE VICKERS, Secretary of the Board of Commissioners of the Geneva Park District in the County of Kane and State of Illinois, do hereby certify that attached hereto is a true and correct copy of that certain Ordinance now on file in my office entitled:

Ordinance #2024-06

An Ordinance Levying and Assessing Taxes of the Geneva Park District of Kane County, Illinois

which Ordinance was duly adopted and approved by the Board of Commissioners of the Geneva Park District at a regular meeting held on the Ninth Day of December 2024.

I do further certify that a quorum of said Board of Commissioners was present at said meeting, and that the Board complied with all requirements of the Illinois Open Meetings Act.

I do further certify that the ordinance of which the foregoing is a true and correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Geneva Park District this Ninth Day of December, 2024.

(SEAL)

Nicole Vickers, Secretary

STATE OF ILLINOIS)

SS

COUNTY OF KANE)

CERTIFICATE

I, John A. Cunningham, do hereby certify that I am Clerk of the County of Kane, in the State of Illinois, and as such I am the keeper of Records, Ordinances and the Seal of said County.

I further certify that the attached Certificate of Compliance with the Truth in Taxation Law and Tax Levy Ordinance of the Board of Park Commissioners of the Geneva Park District and affidavit of the Secretary of the Board of Park Commissioners of the Geneva Park District, were filed in my office on this 10th day of December, 2024.

IN WITNESS THEREOF, I hereunto set my hand and the seal of said County of Kane this 10th day of December, 2024.

John A. Cunningham, County Clerk
Kane County Illinois

(SEAL)

**NOTICE OF PROPOSED PROPERTY TAX INCREASE
FOR THE GENEVA PARK DISTRICT.**

- I. A public hearing to approve a proposed tax levy increase for the Geneva Park District, Kane County, Illinois for 2024 will be held on December 9, 2024 at 7:00 p.m. at Geneva Park District Offices, 710 Western Avenue, Geneva, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Nicole Vickers, Secretary of the Board, Geneva Park District, 710 Western Avenue, Geneva, Illinois 60134 or phone 630-232-4542.

- II. The corporate and special purpose property taxes extended or abated for 2023 were \$7,871,158.

The proposed corporate and special purpose property taxes to be levied for 2024 are \$8,479,000. This represents an 7.72% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2023 were \$966,710.

The estimated property taxes to be levied for debt service and public building commission leases for 2024 are \$989,688. This represents a 2.4% increase from the previous year.

- IV. The total property taxes extended or abated for 2023 were \$8,837,868.

The estimated total property taxes to be levied for 2024 are \$9,468,688 this represents a 7.1% increase over the previous year.

- V. The taxing district has estimated its equalized assessed valuation to secure new growth revenue and must adhere to the Property Tax Extension Limitation Law (PTELL or “tax cap” law). PTELL limits the increase over the prior year in the property tax extension of this taxing district to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI), which is 3.4%.

*Suburban Chronicle Newspaper
Printed November 27, 2024*

INSTRUCTIONS:

To Be Printed: Wednesday, November 27, 2024 – Suburban Chronicle Newspaper

This notice must be display advertisement. It cannot appear in the legal notice section or classified advertising.

The notice must be no less than 1/8 page in size, type no smaller than 12 point, enclosed in a black border no less than ¼ inch wide.

The notice must appear no more than 14 nor less than 7 days prior to the date of the public hearing.