



Special Meeting of the Board of Trustees
Truth in Taxation Hearing

Sandwich Public Library District
Tuesday, December 12th, 2023 at 6:15 PM

AGENDA

- I. Call to Order/Roll Call
- II. Additions/Deletions/Changes to Agenda
- III. Levy Explanation
- IV. Public Comment
- V. Adjournment

All Items on the agenda are potential action items.



Sandwich Public Library District

ORDINANCE #23-03

Levy Ordinance With Certificates for Fiscal Year 2023 – 2024

Ordinance Levying and Assessing Property Tax for Sandwich Public Library District of the counties of DeKalb, Kendall & LaSalle, State of Illinois, for the Fiscal Year Beginning the 1st Day of July, 2023 and ending the 30th Day of June, 2024.

WHEREAS, the President and Board of Trustees of the Sandwich Public Library District, in the Counties of DeKalb, Kendall and LaSalle and State of Illinois, did on the 8th day of August, 2023, pass the Annual Budget and Appropriation Ordinance (Ordinance No. 23-02) for said Library District for the fiscal year commencing on July 1st, 2023, and ending June 30th, 2024; and

WHEREAS, said Annual Budget and Appropriation Ordinance was duly published as provided by law after its passage;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Sandwich Public Library District, in the Counties of DeKalb, Kendall and LaSalle and State of Illinois, as follows:

Section I: That the total sum of FIVE HUNDRED ONE THOUSAND, FIVE HUNDRED FORTY-EIGHT DOLLARS (\$501,548.00) composed as follows:

the sum of FOUR HUNDRED TWENTY-TWO THOUSAND, FIVE HUNDRED FORTY-FOUR DOLLARS AND SIXTY-TWO CENTS (\$422,544.62), being the amount deemed required for the necessary corporate purposes of Sandwich Public Library District, DeKalb, Kendall & LaSalle Counties, Illinois;

the sum of FOURTEEN THOUSAND, NINE HUNDRED SIXTY-FOUR DOLLARS AND EIGHTY-NINE CENTS (\$14,964.89), being required for the payment of employer contributions of Sandwich Public Library District to the Medicare and Social Security Fund;

the sum of SEVENTEEN THOUSAND, NINETY-NINE DOLLARS AND FIFTY-TWO CENTS (\$17,099.52), being required for the payment of employer contributions of Sandwich Public Library District to the Illinois Municipal Retirement Fund;

the sum of FOUR THOUSAND, TWO HUNDRED NINETY-ONE DOLLARS AND SEVENTY-THREE CENTS (\$4,291.73), being required for the payment of the professional opinion of an accountant and other auditing expenses from an Audit Fund;

the sum of ZERO DOLLARS (\$0) for the purpose of payments of premiums due for the purchase of liability insurance, workers' compensation and unemployment insurance, property damage (fire) insurance, and legal fees for defending or otherwise protecting itself against liability from a Liability Fund;

the sum of FORTY-TWO THOUSAND, SIX HUNDRED FORTY-SEVEN DOLLARS AND SIXTY-EIGHT CENTS (\$42,647.68), being required for the maintenance, repairs, and alterations of library buildings and equipment from a Maintenance Fund;

the sum of FIVE HUNDRED ONE THOUSAND, FIVE HUNDRED FORTY-EIGHT DOLLARS (\$501,548.00), being required for a Working Cash Fund, be and the same is hereby levied and assessed upon and against all taxable property within this Library District according to the full fair value as established and ascertained for State and County purposes for the fiscal year beginning July 1st, 2023, and ending June 30th, 2024, and the Board of Trustees of the Sandwich Public Library District having on the 8th day of August, 2023, duly passed and adopted the Annual Budget and Appropriation Ordinance for the fiscal year beginning July 1st, 2023, and ending June 30th, 2024, and said Ordinance having been duly published in a newspaper of general circulation within this Public Library District, this Board finds that the specific purposes and the specific amounts provided for in said Annual Budget and Appropriation Ordinance, a copy of which is attached hereto and by this reference made a part hereof, are required to be levied for the necessary purposes of the Sandwich Public Library District.

Section 2: The Secretary of the Board of Trustees of Sandwich Public Library District is hereby directed to file a duly certified copy of this Ordinance with the County Clerk of DeKalb, Kendall and LaSalle Counties, Illinois, in accordance with the laws of the State of Illinois, on or before the last Tuesday of December 2023; and said County Clerk is hereby authorized and directed to extend the said tax so levied by this Ordinance, according to law, against all taxable property within the Sandwich Public Library District. The Secretary of Sandwich Public Library District shall also file on or before the last Tuesday of December 2023, duly certified copies of the Annual Budget and Appropriation Ordinance and this Ordinance with the Sandwich Public Library where they shall be available for public inspection as provided by law.

Section 3: This Ordinance shall be in full force and effect from and after its passage and approval as provided by law. Passed by the Board of Trustees of the Sandwich Public Library District and approved by the President there of this _____ day of _____, 2023.

Board of Trustees of Sandwich Public Library District

By:

Emily Assell, President, Board of Trustees

Attest:

Julie Koesler, Secretary, Board of Trustees

CERTIFICATE OF LEVY

I, Julie Koesler, do hereby certify that I am the duly appointed, qualified, and now acting Secretary of the Sandwich Public Library District in the Counties of DeKalb, Kendall and LaSalle within the State of Illinois; that attached hereto is a true and correct copy of the Tax Levy Ordinance No. 23-03 as passed by the Board of Trustees of said Library District at our meeting held on the _____ day of _____, 2023; and that said Ordinance was duly passed by yea and nay vote thereon with at least a majority of all the Board of Trustees having voted yea on the adoption and passage thereof.

I further certify that annexed hereto as a part of said Tax Levy Ordinance No. 23-03 is a correct copy of the Annual Budget and Appropriation Ordinance No. 23-02 as passed by the Board of Trustees of said Library District at a meeting thereof held on the 8th day of August, 2023; that said Ordinance was duly passed by yea and nay vote thereon with at least a majority of all the Board of Trustees having voted yea on the adoption and passage thereof; and that thereafter said Annual Budget and Appropriation Ordinance was printed and published in a public secular newspaper with general circulation in said Library District.

I further certify that the Sandwich Public Library District requires the sum of \$492,652.00 as is more fully shown in said Tax Levy Ordinance No. 23-03 and the annual Budget and Appropriation Ordinance to be levied on the taxable property in said District for the year 2024.

I further certify that said Ordinances have not been amended or repealed but remain in full force and effect at this time.

In Witness Whereof, I have signed my name in my official capacity as the Secretary of the Board of Trustees of the Sandwich Public Library District, at Sandwich, Illinois, this _____ day of _____, 2023.

Julie Koesler, Secretary, Board of Trustee

**TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE**

I, the undersigned, hereby certify that I am the presiding officer of the Sandwich Public Library and as such presiding officer,

I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions Sections 18-60 through 18-85 of the "Truth in Taxation" law.

Select One of the Choices Below

1. The taxing district published a notice in the newspaper and conducted a hearing, meeting the requirements of the Truth in Taxation Law.
2. The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, notice and a hearing were not necessary.
3. The proposed aggregate levy did not exceed a 5% increase over the year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.
4. The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

Certificate applies to the 2023 Levy.

Date: _____

Presiding Officer:

Emily Assell, President, Board of Trustees