DISTRIBUTION
County Board
County Clerk
County Administrator
Tax Extension
Public Works

Agenda Item # 76

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

COUNTY BOARD, LAKE COUNTY, ILLINOIS

ADJOURNED SEPTEMBER A.D., 2007 SESSION

NOVEMBER 13, 2007 A.D., MEETING

MADAM CHAIR AND MEMBERS OF THE COUNTY BOARD:

Your Public Works & Transportation Committee and Financial & Administrative Committee present herewith an Ordinance establishing Lake County Special Service Area Number Thirteen and providing for the levy of taxes for the purpose of paying the cost of providing special services in and for such Area; and request its adoption.

Respectfully submitted,

	Aye	Nay
Diane O'Kelly CHAIR	✓	
[signature] VICE-CHAIR	✓	
Michael S. Cawtt	✓	
Ann B. Maine	✓	
Teresa Douglas	✓	
Susan L. Greenhart	✓	

PUBLIC WORKS AND TRANSPORTATION COMMITTEE

	Aye	Nay
[signature] CHAIR	X	
Anne Flanigan	✓	
[signature] VICE-CHAIR	✓	
[signature]	X	
Diane O'Kelly	✓	
[signature]	✓	

FINANCIAL AND ADMINISTRATIVE COMMITTEE

MINUTES of a regular public meeting of the County Board of The County of Lake, Illinois, held at the Lake County Government Building, located at 18 North County Street, Waukegan, Illinois 60085, in said County at 9:00 o'clock A.M., on the 13th day of November, 2007.

* * *

The Chairman of the County Board called the meeting to order and directed the County Clerk to call the roll.

Upon roll call, the following County Board Members answered present: _____

_____

The following County Board Members were absent: _____

_____

Discussion ensued concerning the establishment of Special Service Area Number Thirteen in the County and providing for the levy of special taxes for the purpose of paying the cost of providing special services in and for such area.

County Board Member _____ presented and the County Clerk read in full the following ordinance:

ORDINANCE NO. _____

AN ORDINANCE establishing Special Service Area Number Thirteen in The County of Lake, Illinois, and providing for the levy of taxes for the purpose of paying the cost of providing special services in and for such Area.

* * *

WHEREAS, The County of Lake, Illinois (the "**County**") is authorized to establish special service areas pursuant to Part (6) of Section 7 of Article VII of the Constitution of the State of Illinois, and pursuant to the provisions of the Illinois Special Area Tax Law, 35 ILCS 200/27-5 et seq. (the "**Act**"), which provides the manner of levying or imposing taxes and issuing bonds for the provision of special services to areas within the boundaries of municipalities and counties; and

WHEREAS, it is in the public interest that the establishment of the area hereinafter described as a special service area within an unincorporated area of the County for the purpose set forth herein be considered (the "**Area**"); and

WHEREAS, the Area is compact and contiguous and is totally within the corporate limits of the County; and

WHEREAS, the purpose of the establishment of said Special Service Area Number Thirteen is to provide special municipal services to said Special Service Area, including the removal of existing septic systems, construction and installation of a sanitary sewer collection system and to provide restoration work and all related appurtenances, electrical, mechanical or other services necessary, useful or advisable to such design, installation and construction; and

WHEREAS, the Area will benefit specially from the County services to be provided (the "**Services**"), and the Services are unique and in addition to County services provided to the County as a whole and it is, therefore, in the best interests of the County that the establishment of the Area be considered; and

WHEREAS, it is in the public interest that taxes be levied by the County at a rate or amount of tax sufficient to produce revenues required for the purpose of paying the cost of providing the Services (the "**Taxes**"); and

WHEREAS, the issuance of bonds in an amount not to exceed $3,275,000 secured by the full faith and credit of said Area, at an interest rate or rates of not to exceed the greater of 5.50% per annum or 125% of the rate for the most recent date shown in the G.O. Bonds Index of average municipal bond yields as published in the most recent edition of The Bond Buyer, published in New York, New York, at the time the contract is made for sale of the bonds and to mature within twenty (20) years of the date of issuance, were to be considered at a hearing. Said bonds, if issued, shall be retired by the levy of a direct annual tax pursuant to a special tax roll in an amount sufficient to produce $260,000 annually to pay the interest on such bonds as it falls due and to discharge the principal thereof at maturity and to maintain and administer the Special Service Area. Said tax to be levied upon all taxable property within the proposed Special Service Area is to be based upon a calculation of the benefits conferred to each parcel. The maximum annual special tax shall not exceed $2,300 per lot or parcel; and

WHEREAS, the establishment of the Area was proposed by the County Board of the County (the "**County Board**") pursuant to an Ordinance entitled:

> **AN ORDINANCE** proposing Lake County Special Service Area Number Thirteen and providing for a public hearing and other procedures in connection therewith

(the "**Proposing Ordinance**"), duly adopted on July 10, 2007 and was considered at a public hearing (the "**Hearing**") held by the County Board on August 1, 2007; and

WHEREAS, notice of the hearing was given by publication at least once not less than fifteen (15) days prior to the Hearing in the News-Sun and the Daily Herald, the same being newspapers of general circulation within the County (a copy of each notice and affidavit of publication is on file with the County Clerk as Exhibit A and is incorporated herein); and

WHEREAS, mailed notice of the Hearing was given by depositing notice in the United States Mail, not less than ten (10) days prior to the time set for the Hearing, addressed to the person or persons in whose name the general taxes for the last preceding year were paid on each lot, block, tract or parcel of land lying within the Area, and in the event taxes for the last preceding year were not paid, the notice was sent to the person or persons last listed on the tax rolls prior to that year as the owner or owners of said property (a copy of the notice and the affidavit of mailing is on file with the County Clerk as Exhibit B and is incorporated herein); and

WHEREAS, at the Hearing, all interested persons, including persons owning taxable real property located within the Area, were given the opportunity to be heard regarding any issues embodied within the notice, including the establishment of the Area and the levy of taxes. A copy of the transcript of the hearing are on file with the County Clerk as Exhibit C; and

WHEREAS, no valid petition signed by at least 51% of the electors residing within the Area or at least 51% of the owners of record of the land included in the Area has been filed with the County Clerk within 60 days following the final adjournment of the public hearing objecting to the creation of the Area, or the levy or imposition of a tax for the provision of the Special Services to the Area; and

WHEREAS, the County Board does hereby determine that it is in the public interest and in the interest of the County and the Area that the Area be established and the taxes described herein be levied;

NOW, THEREFORE, Be It Ordained by the County Board of The County of Lake, Illinois, as follows:

Section 1. That the preambles of this ordinance are hereby incorporated into this text as if set out herein in full.

Section 2. That a public hearing was held at 7:00 o'clock P.M., on the 1st day of August, 2007, at the Wauconda Park District Community Center Gymnasium, 600 North Main Street, Wauconda, Illinois 60084 (the "**Hearing**"), to consider the establishment of the Area in the territory and for the purpose of providing the Services described in the Notice of Public Hearing set forth in Section 4 thereof (the "**Notice**") and to consider the tax levy described in the Notice, said hearing was finally adjourned on August 1, 2007.

Section 3. That Special Service Area Number Thirteen is hereby established and shall consist of the contiguous territory legally described in Exhibit D hereto, and outlined on the map of a portion of the County attached as Exhibit E hereto, which description and map are made a part hereof.

Section 4. That an annual special tax shall be levied, based upon a special tax roll levied against each lot and each parcel of real property in the Area unless exempted by the provisions of the special tax roll (referred to in Section 6 hereof) as herein described (the "**Taxable Property**"), provided that the special tax does not exceed the tax rate or method proposed in the notice of public hearing referred to herein and such special tax, taking into account the direct and indirect special service benefits to current and future owners of property

within the Area, bears a rational relationship between the amount of tax levied against each lot, block, tract and parcel of land in the Area and the special service benefit conferred.

Section 5. That bonds may be issued for the purposes of providing special County services to said Special Service Area, including the removal of existing septic systems, construction and installation of a sanitary sewer collection system and to provide restoration work and all related appurtenances, electrical, mechanical or other services necessary, useful or advisable to such design, installation and construction. Principal of and interest on such bonds, together with the administrative costs relating to the bonds, the collection of taxes and the administration of the Area shall be paid by the taxes to be levied in accordance with the special tax roll described below. Such taxes shall be levied in addition to all other County taxes so levied, provided that bonds are issued in an amount not to exceed $3,275,000 at an interest rate or rates of not to exceed the greater of 5.50% per annum or 125% of the rate for the most recent date shown in the G.O. Bonds Index of average municipal bond yields as published in the most recent edition of The Bond Buyer, published in New York, New York, at the time the contract is made for sale of the bonds and to mature within twenty (20) years of the date of issuance. Said bonds, if issued, shall be retired by the levy of a direct annual tax pursuant to a special tax roll in an amount sufficient to produce $260,000 annually to pay the interest on such bonds as it falls due and to discharge the principal thereof at maturity and to maintain and administer the Special Service Area. The maximum annual special tax shall not exceed $2,300 per lot or parcel.

Section 6. That in lieu of an *ad valorem* tax to be levied and extended for the payment of principal of and interest on any bonds issued on behalf of the Area, a special tax roll is hereby established for levying and extending taxes for the payment of principal of and interest on and administrative expenses incurred in connection with any bonds issued for the purposes set

forth in Section 5 hereof and the administration and maintenance of the Area. The manner of imposition of the taxes and the special tax roll shall be produced and administered by the Lake County Administrator's Office (the **"SSA Administrator"**), on behalf of the County. The special tax roll shall be approved by the Ordinance of the County authorizing the issuance of the bonds and to the extent permitted by the Act and subject to the limitations of the Act, may be amended without further notice to owners of property within the Area, provided such an amendment shall not be in violation of any other agreements of the County. There is hereby delegated to the SSA Administrator to make any necessary modifications to the special tax roll to increase or decrease the estimated cost of public improvements to be funded by the Special Service Area, provided the total authorized amount of public improvement costs to be funded by the Special Service Area shall not be increased. Any such modification shall be approved by the SSA Administrator in a Written Determination executed by the SSA Administrator and filed with the Recorder of Deeds of Lake County without the necessity of any Ordinance amending this Ordinance or approving such modification.

Section 7. That all ordinances, orders and resolutions and parts thereof in conflict herewith be and the same are hereby repealed, and that this ordinance be in full force and effect forthwith upon its adoption and approval.

Adopted November 13, 2007.

AYES: _____

_____

NAYS: _____

ABSENT: _____

_____
Suzie Schmidt, Chairman, County Board,
The County of Lake, Illinois

Attest:

_____
William R. Helander, County Clerk
The County of Lake, Illinois

Recorded in the County Records on _____, 2007.

Exhibit A - Notices of Hearing and Affidavits of Publication
Exhibit B - Notice of Mailing and Affidavit of Mailing
Exhibit C - Transcript of the Hearing
Exhibit D - Legal Description of Special Service Area Number Thirteen
Exhibit E - Map of Special Service Area Number Thirteen

EXHIBIT A

NOTICES OF HEARING AND AFFIDAVITS OF PUBLICATION

[to be attached]

EXHIBIT B

NOTICE OF MAILING AND AFFIDAVIT OF MAILING

[to be attached]

EXHIBIT C

TRANSCRIPT OF THE HEARING

[to be attached]

EXHIBIT D

LEGAL DESCRIPTION OF SPECIAL SERVICE AREA NO. THIRTEEN
(Spencer Highlands / Elmcrest Subdivisions)

Spencer's Highlands, a community subdivision, being the South 690 feet of the West 420 feet of the Southeast quarter of the Southwest quarter of Section 24, together with that part of the Northeast quarter of the Northwest quarter of Section 25 lying Northwest of Bangs Lake, all in Township 44 North, Range 9, East of the Third Principal Meridian according to the plat thereof, recorded August 31, 1920, as Document 195601 in book "K" of plats page 44, Lake County, Illinois. (Except that part falling in the East half of the Northeast quarter of the Northwest quarter of Section 25 Township 44 North, Range 9 East of the Third Principal Meridian in Lake County, Illinois.) also (Except Beginning at the Northeast Corner of the West half of Lot 5 in said Spencer's Highlands Subdivision, thence East Along the South Line of Hickory Lane to the West line of said East half of the Northeast quarter of the Northwest quarter of Section 25, thence South along said West line 150 feet to the South line of said lot 5 extended East, thence West to the Southeast corner of said West half of said lot 5, thence North to the point of beginning)

Groves 1st Addition to Spencer's Highlands, a subdivision of North 200 feet of the South 890 feet of the West 420 feet in the Southeast quarter of the Southwest quarter of Section 24, Township 44 North, Range 9 East of the Third Principal Meridian, according to the plat thereof recorded June 9, 1922, as Document 212597 in Lake County, Illinois.

Groves 2nd Addition to Spencer's Highlands, a subdivision of the South 278 ½ feet of the East quarter of the Southwest quarter of the Southwest quarter of Section 24, Township 44 North, Range 9 East of the Third Principal Meridian, according to the plat thereof, recorded May 4, 1923 as Document 223551 in Lake County, Illinois.

(Unrecorded Orchard Addition to Spencer's Highlands) That part of the East 330.0 feet of the Southwest Quarter of the Southwest Quarter, also known as the East quarter of said Southwest Quarter of the Southwest Quarter also the West 16.5 feet of the North 132.0 feet of the East 346.5 feet of said Southwest Quarter of the Southwest Quarter of Section 24, Township 44 North, Range 9 East of the Third Principal Meridian, in Lake County, Illinois, (Excepting that part falling within Grove's Second Addition to Spencer's Highlands, being a subdivision of part of the East Quarter of said Southwest Quarter of the Southwest Quarter of Section 24, according to the plat thereof recorded May 4, 1923 as Document 223551 in Lake County, Illinois) also (Excepting the North 25.0 feet of said East 330.0 feet of the Southwest Quarter of the Southwest Quarter) also (Excepting any portion lying Northerly of the Southerly right of way of roadway commonly known as Lake Drive [formerly Spencer's Highlands Road] connecting from Garland Road [formerly known as Glynch Road] to Spencer's Highlands Subdivision), in Lake County, Illinois.

Elmcrest, being Cook and Paddock's Bangs Lake Subdivision, being a subdivision of parts of Sections 23, 25, and 26, in Township 44 North, Range 9, East of the Third Principal Meridian according to the plat thereof recorded October 1, 1923 as Document 230331, in Book "M" of Plats, Page 18, in Lake County, Illinois.

Property Index Numbers: [To Come]

EXHIBIT E

MAP OF SPECIAL SERVICE AREA NUMBER THIRTEEN

[to be attached]

County Board Member _____ moved and County Board Member _____ seconded the motion that said ordinance as presented and read by the County Clerk be adopted.

After a full discussion thereof, which included a public discussion of the nature of the matter being considered and such other information as would inform the public of the business being conducted, the Chairman of the County Board directed that the roll be called for a vote upon the motion to adopt said ordinance as read.

Upon the roll being called, the following County Board Members voted **AYE:**

_____

_____

The following County Board Members voted **NAY:**

_____

Whereupon the Chairman of the County Board declared the motion carried and said ordinance adopted, approved and signed the same in open meeting and directed the County Clerk to record the same in full in the records of the County Board of The County of Lake, Illinois, which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at the meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

_____
County Clerk

STATE OF ILLINOIS)
) **SS**
COUNTY OF LAKE)

CERTIFICATION OF ORDINANCE AND MINUTES AND PUBLICATION IN PAMPHLET FORM

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Lake, Illinois (the "**County**"), and as such officer I am the keeper of the books, records, files, and journal of proceedings of the County and of the County Board (the "**Corporate Authorities**") thereof.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the legally convened meeting of the Corporate Authorities held on the 13th day of November, 2007, insofar as same relates to the adoption of an ordinance (the "**Ordinance**") entitled:

> **AN ORDINANCE** establishing Special Service Area Number Thirteen in The County of Lake, Illinois, and providing for the levy of taxes for the purpose of paying the cost of providing special services in and for such Area.

a true, correct and complete copy of which the Ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Corporate Authorities on the adoption of the Ordinance were taken openly; that the vote on the adoption of the Ordinance was taken openly; that said meeting was held at a specified time and place convenient to the public; that notice of said meeting was duly given to all of the news media requesting such notice of said meeting; that an agenda for said meeting was posted at the principal office of the Corporate Authorities at least forty-eight (48) hours in advance of the holding of such meeting; that said meeting was called and held in strict accordance with the provisions of the Open Meetings Act of the State of Illinois, as amended and the Counties Code, as amended; and that the Corporate Authorities have complied with all of the applicable provisions of said Act and said Code and their procedural rules in the adoption of the Ordinance.

I do further certify that the Ordinance was published by authority of the Corporate Authorities in pamphlet form on the 14th day of November, 2007, and the Ordinance as so published was on said date readily available for public inspection and distribution, in sufficient number to meet the needs of the general public, at my office as County Clerk located in the County.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the seal of the County, this _____ day of November, 2007.

_____
County Clerk

(SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

SPECIAL SERVICE AREA FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Lake, Illinois (the **"County"**), and as such official I do further certify that on the _____ day of November, 2007, there were filed in my office duly certified showings to support the creation of Special Service Area Number Thirteen (the **"Area"**) of The County of Lake, Illinois (the **"County"**), as follows:

1. Certified copy of an ordinance entitled:

> **AN ORDINANCE** establishing Special Service Area Number Thirteen in The County of Lake, Illinois, and providing for the levy of taxes for the purpose of paying the cost of providing special services in and for such Area.

duly adopted by the County Board of the County on the 13th day of November, 2007; and

2. An accurate map of the Area;

and that the same have been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the County, this _____ day of _____, 2007.

_____
County Clerk of The County of Lake, Illinois

(SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

SPECIAL SERVICE AREA FILING CERTIFICATE
(COUNTY RECORDER)

I, the undersigned, do hereby certify that I am the duly qualified and acting County Recorder of The County of Lake, Illinois (the **"County"**), and as such official I do further certify that on the _____ day of November, 2007, there were filed in my office duly certified showings to support the creation of Special Service Area Number Thirteen (the "**Area**") of The County of Lake, Illinois (the **"County"**), as follows:

1. Certified copy of an ordinance entitled:

> **AN ORDINANCE** establishing Special Service Area Number Thirteen in The County of Lake, Illinois, and providing for the levy of taxes for the purpose of paying the cost of providing special services in and for such Area.

duly adopted by the County Board of the County on the 13th day of November, 2007;

2. An accurate map of the Area;

3. A legal description of the territory of the Area;

4. The permanent tax index numbers of the parcels located in the territory of the Area;

5. A copy of the Notice of the public hearing in relation to the Area;

6. A description of the special services to be provided to the Area;

and that the same have been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of my office, this _____ day of November, 2007.

_____
County Recorder of The County of Lake, Illinois

(SEAL)

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