
TOWN OF CORTLAND

DEKALB COUNTY

STATE OF ILLINOIS

ORDINANCE NO. 2025-__

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES
FOR SPECIAL SERVICE AREA NUMBER ONE AND
APPROVING THE AMENDED SPECIAL TAX ROLL**

ADOPTED BY THE
MAYOR AND BOARD OF TRUSTEES
OF THE
TOWN OF CORTLAND
DEKALB COUNTY
STATE OF ILLINOIS

Published in pamphlet form by authority of the Mayor and Board of Trustees of the Town of Cortland, DeKalb County, Illinois this 10th day of November, 2025.

Ordinance No. 2025-__

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES
FOR SPECIAL SERVICE AREA NUMBER ONE AND
APPROVING THE AMENDED SPECIAL TAX ROLL**

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. Findings. It is found and declared by the Board of Trustees of the Town of Cortland, DeKalb County, Illinois (the “Town”), as follows:

(a) The Board of Trustees of the Town adopted Ordinance No. 2007-08 on March 12, 2007 (the “Bond Ordinance”) as amended by Ordinance No. 2007-10 adopted on March 26, 2007 which: (i) provided for the issuance of \$5,730,000 of Special Service Area Number One Special Tax Refunding Bonds, Series 2007 (the “Bonds”), of the Town, for the purpose of issuing bonds to refund certain obligations issued by the Town for the purpose of paying for the costs of certain improvements benefiting Special Service Area Number One (the “Special Service Area”); (ii) provided for the levy of special taxes (the “Special Taxes”) upon all taxable property within the Special Service Area sufficient to pay the principal of the Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses (as defined in the Bond Ordinance) of the Special Service Area for each such year; and (iii) authorized the Town to abate the taxes levied pursuant to such Ordinance to the extent the taxes levied exceeded the Special Tax Requirement (as defined in the Bond Ordinance) as calculated pursuant to the Special Service Area Number One Special Tax Roll and Report (the “Special Tax Report”) prepared by MuniCap, Inc. (the “Consultant”).

(b) Pursuant to the Amended Special Tax Roll for 2025 and Explanation of the Methodology to Amend the Special Tax Roll dated October 31, 2025, prepared by the Consultant

(the “Amended Special Tax Roll”), the Consultant of the Town determined that the Special Tax Requirement for 2025 for the Bonds is \$547,949 and the 2025 Levy for Special Taxes is \$441,000.

Section 2. Abatement of Special Taxes. Of the \$547,949 of Special Taxes levied for calendar year 2025 pursuant to Section 6 of the Bond Ordinance, \$106,950 of such Special Tax is hereby abated resulting in a 2025 calendar year levy of \$441,000.

Section 3. Extension of Special Taxes. It is the duty of the County Clerk of DeKalb County to abate the Special Tax as provided in Section 2 of this Ordinance and extend the Special Taxes in accordance with the Amended Special Tax Roll attached hereto.

Section 4. Approval of Amended Special Tax Roll. The Board of Trustees of the Town hereby approves the Amended Special Tax Roll for the Special Service Area for the 2025 calendar year levy attached hereto as Exhibit A prepared by the Consultant.

Section 5. Conflicting Ordinances. All ordinances, resolutions, and orders, or parts thereof, in conflict with this Ordinance are repealed to the extent of such conflict. The Town Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect after passage and publication as provided by law.

Section 6. Filing and Recording of Ordinance. A copy of this Ordinance, including the Amended Special Tax Roll, shall be filed with the County Clerk of DeKalb County and with the Recorder of Deeds of DeKalb County.

PASSED by the Board of Trustees of the Town this November 10th, 2025.

Voting Aye (list
names):

Voting Nay (list
names):

Abstaining (list names):

Absent (list names):

Cheryl L. Aldis, Town Clerk

SIGNED by the Mayor of the Town this
November 10, 2025

Mark A. Pietrowski, Mayor

ATTEST:

Cheryl L. Aldis, Town Clerk

Published in pamphlet form November ____, 2025.

**Cortland Special Service Area Number One
Town of Cortland, Illinois**

Exhibit A

**Special Tax Roll
Calendar Year 2025**

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-251-001	Outlot A	\$0.00	\$0.00	\$0.00
09-20-252-001	1	\$2,361.85	\$460.99	\$1,900.86
09-20-252-002	2	\$2,361.85	\$460.99	\$1,900.86
09-20-252-003	3	\$2,361.85	\$460.99	\$1,900.86
09-20-252-004	4	\$2,361.85	\$460.99	\$1,900.86
09-20-252-005	5	\$2,361.85	\$460.99	\$1,900.86
09-20-253-001	6	\$2,361.85	\$460.99	\$1,900.86
09-20-253-002	7	\$2,361.85	\$460.99	\$1,900.86
09-20-253-003	8	\$2,361.85	\$460.99	\$1,900.86
09-20-253-004	9	\$2,361.85	\$460.99	\$1,900.86
09-20-253-005	10	\$2,361.85	\$460.99	\$1,900.86
09-20-253-006	11	\$2,361.85	\$460.99	\$1,900.86
09-20-253-007	12	\$2,361.85	\$460.99	\$1,900.86
09-20-253-008	13	\$2,361.85	\$460.99	\$1,900.86
09-20-253-009	14	\$2,361.85	\$460.99	\$1,900.86
09-20-253-010	15	\$2,361.85	\$460.99	\$1,900.86
09-20-253-011	16	\$2,361.85	\$460.99	\$1,900.86
09-20-253-012	17	\$2,361.85	\$460.99	\$1,900.86
09-20-253-013	18	\$2,361.85	\$460.99	\$1,900.86
09-20-254-012	19	\$2,361.85	\$460.99	\$1,900.86
09-20-254-013	20	\$2,361.85	\$460.99	\$1,900.86
09-20-254-014	21	\$2,361.85	\$460.99	\$1,900.86
09-20-254-015	22	\$2,361.85	\$460.99	\$1,900.86
09-20-254-016	23	\$2,361.85	\$460.99	\$1,900.86
09-20-254-017	24	\$2,361.85	\$460.99	\$1,900.86
09-20-254-018	25	\$2,361.85	\$460.99	\$1,900.86
09-20-254-019	26	\$2,361.85	\$460.99	\$1,900.86
09-20-254-020	27	\$2,361.85	\$460.99	\$1,900.86
09-20-254-021	28	\$2,361.85	\$460.99	\$1,900.86
09-20-254-022	29	\$2,361.85	\$460.99	\$1,900.86
09-20-254-001	30	\$2,361.85	\$460.99	\$1,900.86
09-20-254-002	31	\$2,361.85	\$460.99	\$1,900.86
09-20-254-003	32	\$2,361.85	\$460.99	\$1,900.86
09-20-254-004	33	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-254-005	34	\$2,361.85	\$460.99	\$1,900.86
09-20-254-006	35	\$2,361.85	\$460.99	\$1,900.86
09-20-254-007	36	\$2,361.85	\$460.99	\$1,900.86
09-20-254-008	37	\$2,361.85	\$460.99	\$1,900.86
09-20-254-009	38	\$2,361.85	\$460.99	\$1,900.86
09-20-254-010	39	\$2,361.85	\$460.99	\$1,900.86
09-20-254-011	40	\$2,361.85	\$460.99	\$1,900.86
09-20-276-004	41	\$2,361.85	\$460.99	\$1,900.86
09-20-276-003	42	\$2,361.85	\$460.99	\$1,900.86
09-20-276-002	43	\$2,361.85	\$460.99	\$1,900.86
09-20-276-001	44	\$2,361.85	\$460.99	\$1,900.86
09-20-255-012	45	\$2,361.85	\$460.99	\$1,900.86
09-20-255-013	46	\$2,361.85	\$460.99	\$1,900.86
09-20-255-014	47	\$2,361.85	\$460.99	\$1,900.86
09-20-255-015	48	\$2,361.85	\$460.99	\$1,900.86
09-20-255-016	49	\$2,361.85	\$460.99	\$1,900.86
09-20-255-017	50	\$2,361.85	\$460.99	\$1,900.86
09-20-255-018	51	\$2,361.85	\$460.99	\$1,900.86
09-20-255-019	52	\$2,361.85	\$460.99	\$1,900.86
09-20-255-020	53	\$2,361.85	\$460.99	\$1,900.86
09-20-255-021	54	\$2,361.85	\$460.99	\$1,900.86
09-20-255-022	55	\$2,361.85	\$460.99	\$1,900.86
09-20-255-001	56	\$2,361.85	\$460.99	\$1,900.86
09-20-255-002	57	\$2,361.85	\$460.99	\$1,900.86
09-20-255-003	58	\$2,361.85	\$460.99	\$1,900.86
09-20-255-004	59	\$2,361.85	\$460.99	\$1,900.86
09-20-255-005	60	\$2,361.85	\$460.99	\$1,900.86
09-20-255-006	61	\$2,361.85	\$460.99	\$1,900.86
09-20-255-007	62	\$2,361.85	\$460.99	\$1,900.86
09-20-255-008	63	\$2,361.85	\$460.99	\$1,900.86
09-20-255-009	64	\$2,361.85	\$460.99	\$1,900.86
09-20-255-010	65	\$2,361.85	\$460.99	\$1,900.86
09-20-255-011	66	\$2,361.85	\$460.99	\$1,900.86
09-20-256-013	67	\$2,361.85	\$460.99	\$1,900.86
09-20-256-012	68	\$2,361.85	\$460.99	\$1,900.86
09-20-256-011	69	\$2,361.85	\$460.99	\$1,900.86
09-20-256-010	70	\$2,361.85	\$460.99	\$1,900.86
09-20-256-009	71	\$2,361.85	\$460.99	\$1,900.86
09-20-256-008	72	\$2,361.85	\$460.99	\$1,900.86
09-20-256-007	73	\$2,361.85	\$460.99	\$1,900.86
09-20-256-006	74	\$2,361.85	\$460.99	\$1,900.86
09-20-256-005	75	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-256-004	76	\$2,361.85	\$460.99	\$1,900.86
09-20-256-003	77	\$2,361.85	\$460.99	\$1,900.86
09-20-256-002	78	\$2,361.85	\$460.99	\$1,900.86
09-20-256-001	79	\$2,361.85	\$460.99	\$1,900.86
09-20-256-027	80	\$2,361.85	\$460.99	\$1,900.86
09-20-256-026	81	\$2,361.85	\$460.99	\$1,900.86
09-20-256-025	82	\$2,361.85	\$460.99	\$1,900.86
09-20-256-024	83	\$2,361.85	\$460.99	\$1,900.86
09-20-256-023	84	\$2,361.85	\$460.99	\$1,900.86
09-20-256-022	85	\$2,361.85	\$460.99	\$1,900.86
09-20-256-021	86	\$2,361.85	\$460.99	\$1,900.86
09-20-256-020	87	\$2,361.85	\$460.99	\$1,900.86
09-20-256-019	88	\$2,361.85	\$460.99	\$1,900.86
09-20-256-018	89	\$2,361.85	\$460.99	\$1,900.86
09-20-256-017	90	\$2,361.85	\$460.99	\$1,900.86
09-20-256-016	91	\$2,361.85	\$460.99	\$1,900.86
09-20-256-015	92	\$2,361.85	\$460.99	\$1,900.86
09-20-256-014	93	\$2,361.85	\$460.99	\$1,900.86
09-20-257-001	94	\$2,361.85	\$460.99	\$1,900.86
09-20-257-002	95	\$2,361.85	\$460.99	\$1,900.86
09-20-257-003	96	\$2,361.85	\$460.99	\$1,900.86
09-20-257-004	97	\$2,361.85	\$460.99	\$1,900.86
09-20-257-005	98	\$2,361.85	\$460.99	\$1,900.86
09-20-257-006	99	\$2,361.85	\$460.99	\$1,900.86
09-20-257-007	100	\$2,361.85	\$460.99	\$1,900.86
09-20-257-008	101	\$2,361.85	\$460.99	\$1,900.86
09-20-257-009	102	\$2,361.85	\$460.99	\$1,900.86
09-20-257-010	103	\$2,361.85	\$460.99	\$1,900.86
09-20-257-011	104	\$2,361.85	\$460.99	\$1,900.86
09-20-257-012	105	\$2,361.85	\$460.99	\$1,900.86
09-20-257-013	106	\$2,361.85	\$460.99	\$1,900.86
09-20-257-014	107	\$2,361.85	\$460.99	\$1,900.86
09-20-257-015	108	\$2,361.85	\$460.99	\$1,900.86
09-20-276-005	Outlot C	\$0.00	\$0.00	\$0.00
09-20-278-001	109	\$2,361.85	\$460.99	\$1,900.86
09-20-278-002	110	\$2,361.85	\$460.99	\$1,900.86
09-20-278-003	111	\$2,361.85	\$460.99	\$1,900.86
09-20-278-004	112	\$2,361.85	\$460.99	\$1,900.86
09-20-278-005	113	\$2,361.85	\$460.99	\$1,900.86
09-20-278-006	114	\$2,361.85	\$460.99	\$1,900.86
09-20-278-007	115	\$2,361.85	\$460.99	\$1,900.86
09-20-278-008	116	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-278-009	117	\$2,361.85	\$460.99	\$1,900.86
09-20-278-010	118	\$2,361.85	\$460.99	\$1,900.86
09-20-278-011	119	\$2,361.85	\$460.99	\$1,900.86
09-20-278-012	120	\$2,361.85	\$460.99	\$1,900.86
09-20-277-001	121	\$2,361.85	\$460.99	\$1,900.86
09-20-277-002	122	\$2,361.85	\$460.99	\$1,900.86
09-20-277-003	123	\$2,361.85	\$460.99	\$1,900.86
09-20-277-004	124	\$2,361.85	\$460.99	\$1,900.86
09-20-277-005	125	Prepaid	Prepaid	Prepaid
09-20-277-006	126	\$2,361.85	\$460.99	\$1,900.86
09-20-277-007	127	\$2,361.85	\$460.99	\$1,900.86
09-20-277-008	128	\$2,361.85	\$460.99	\$1,900.86
09-20-277-009	129	\$2,361.85	\$460.99	\$1,900.86
09-20-277-010	130	\$2,361.85	\$460.99	\$1,900.86
09-20-277-011	131	\$2,361.85	\$460.99	\$1,900.86
09-20-277-012	132	\$2,361.85	\$460.99	\$1,900.86
09-20-277-013	133	\$2,361.85	\$460.99	\$1,900.86
09-20-277-014	134	\$2,361.85	\$460.99	\$1,900.86
09-20-277-015	135	\$2,361.85	\$460.99	\$1,900.86
09-20-277-016	136	\$2,361.85	\$460.99	\$1,900.86
09-20-277-017	137	\$2,361.85	\$460.99	\$1,900.86
09-20-277-018	138	\$2,361.85	\$460.99	\$1,900.86
09-20-277-019	139	\$2,361.85	\$460.99	\$1,900.86
09-20-277-020	140	\$2,361.85	\$460.99	\$1,900.86
09-20-277-021	141	\$2,361.85	\$460.99	\$1,900.86
09-20-277-022	142	\$2,361.85	\$460.99	\$1,900.86
09-20-277-023	143	\$2,361.85	\$460.99	\$1,900.86
09-20-277-024	144	\$2,361.85	\$460.99	\$1,900.86
09-20-277-025	145	\$2,361.85	\$460.99	\$1,900.86
09-20-277-026	146	\$2,361.85	\$460.99	\$1,900.86
09-20-277-027	147	\$2,361.85	\$460.99	\$1,900.86
09-20-276-021	148	\$2,361.85	\$460.99	\$1,900.86
09-20-276-020	149	\$2,361.85	\$460.99	\$1,900.86
09-20-276-019	150	\$2,361.85	\$460.99	\$1,900.86
09-20-276-018	151	\$2,361.85	\$460.99	\$1,900.86
09-20-276-017	152	\$2,361.85	\$460.99	\$1,900.86
09-20-276-016	153	\$2,361.85	\$460.99	\$1,900.86
09-20-276-015	154	\$2,361.85	\$460.99	\$1,900.86
09-20-276-014	155	\$2,361.85	\$460.99	\$1,900.86
09-20-276-013	156	\$2,361.85	\$460.99	\$1,900.86
09-20-276-012	157	\$2,361.85	\$460.99	\$1,900.86
09-20-276-011	158	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-276-010	159	\$2,361.85	\$460.99	\$1,900.86
09-20-276-009	160	Prepaid	Prepaid	Prepaid
09-20-276-008	161	\$2,361.85	\$460.99	\$1,900.86
09-20-276-007	162	\$2,361.85	\$460.99	\$1,900.86
09-20-276-006	163	\$2,361.85	\$460.99	\$1,900.86
09-20-276-040	164	\$2,361.85	\$460.99	\$1,900.86
09-20-276-039	165	\$2,361.85	\$460.99	\$1,900.86
09-20-276-038	166	\$2,361.85	\$460.99	\$1,900.86
09-20-276-037	167	\$2,361.85	\$460.99	\$1,900.86
09-20-276-036	168	\$2,361.85	\$460.99	\$1,900.86
09-20-276-035	169	\$2,361.85	\$460.99	\$1,900.86
09-20-276-034	170	\$2,361.85	\$460.99	\$1,900.86
09-20-276-033	171	\$2,361.85	\$460.99	\$1,900.86
09-20-276-032	172	\$2,361.85	\$460.99	\$1,900.86
09-20-276-031	173	\$2,361.85	\$460.99	\$1,900.86
09-20-276-030	174	\$2,361.85	\$460.99	\$1,900.86
09-20-276-029	175	\$2,361.85	\$460.99	\$1,900.86
09-20-276-028	176	\$2,361.85	\$460.99	\$1,900.86
09-20-276-027	177	\$2,361.85	\$460.99	\$1,900.86
09-20-276-026	178	\$2,361.85	\$460.99	\$1,900.86
09-20-276-025	179	\$2,361.85	\$460.99	\$1,900.86
09-20-276-024	180	\$2,361.85	\$460.99	\$1,900.86
09-20-276-023	181	\$2,361.85	\$460.99	\$1,900.86
09-20-276-022	182	\$2,361.85	\$460.99	\$1,900.86
09-20-281-001	183	\$2,361.85	\$460.99	\$1,900.86
09-20-281-002	184	\$2,361.85	\$460.99	\$1,900.86
09-20-281-003	185	\$2,361.85	\$460.99	\$1,900.86
09-20-281-004	186	\$2,361.85	\$460.99	\$1,900.86
09-20-281-005	187	\$2,361.85	\$460.99	\$1,900.86
09-20-281-006	188	\$2,361.85	\$460.99	\$1,900.86
09-20-281-007	189	\$2,361.85	\$460.99	\$1,900.86
09-20-281-008	190	\$2,361.85	\$460.99	\$1,900.86
09-20-281-009	191	\$2,361.85	\$460.99	\$1,900.86
09-20-281-010	192	\$2,361.85	\$460.99	\$1,900.86
09-20-281-011	193	\$2,361.85	\$460.99	\$1,900.86
09-20-281-012	194	\$2,361.85	\$460.99	\$1,900.86
09-20-281-013	195	\$2,361.85	\$460.99	\$1,900.86
09-20-281-014	196	\$2,361.85	\$460.99	\$1,900.86
09-20-281-015	197	\$2,361.85	\$460.99	\$1,900.86
09-20-281-016	198	\$2,361.85	\$460.99	\$1,900.86
09-20-281-017	199	\$2,361.85	\$460.99	\$1,900.86
09-20-281-018	200	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-253-014	201	\$2,361.85	\$460.99	\$1,900.86
09-20-282-001	202	\$2,361.85	\$460.99	\$1,900.86
09-20-282-002	203	\$2,361.85	\$460.99	\$1,900.86
09-20-282-003	204	\$2,361.85	\$460.99	\$1,900.86
09-20-282-004	205	\$2,361.85	\$460.99	\$1,900.86
09-20-282-005	206	\$2,361.85	\$460.99	\$1,900.86
09-20-282-006	207	\$2,361.85	\$460.99	\$1,900.86
09-20-282-007	208	\$2,361.85	\$460.99	\$1,900.86
09-20-282-008	209	\$2,361.85	\$460.99	\$1,900.86
09-20-282-009	210	\$2,361.85	\$460.99	\$1,900.86
09-20-282-010	211	\$2,361.85	\$460.99	\$1,900.86
09-20-282-011	212	\$2,361.85	\$460.99	\$1,900.86
09-20-282-012	213	\$2,361.85	\$460.99	\$1,900.86
09-20-282-013	214	\$2,361.85	\$460.99	\$1,900.86
09-20-280-001	215	\$2,361.85	\$460.99	\$1,900.86
09-20-280-002	216	\$2,361.85	\$460.99	\$1,900.86
09-20-280-003	217	\$2,361.85	\$460.99	\$1,900.86
09-20-280-004	218	\$2,361.85	\$460.99	\$1,900.86
09-20-280-005	219	\$2,361.85	\$460.99	\$1,900.86
09-20-280-006	220	\$2,361.85	\$460.99	\$1,900.86
09-20-280-007	221	Prepaid	Prepaid	Prepaid
09-20-280-008	222	\$2,361.85	\$460.99	\$1,900.86
09-20-280-009	223	\$2,361.85	\$460.99	\$1,900.86
09-20-280-010	224	\$2,361.85	\$460.99	\$1,900.86
09-20-279-001	225	\$2,361.85	\$460.99	\$1,900.86
09-20-279-002	226	\$2,361.85	\$460.99	\$1,900.86
09-20-279-003	227	\$2,361.85	\$460.99	\$1,900.86
09-20-279-004	228	\$2,361.85	\$460.99	\$1,900.86
09-20-279-005	229	\$2,361.85	\$460.99	\$1,900.86
09-20-279-006	230	\$2,361.85	\$460.99	\$1,900.86
09-20-279-007	231	\$2,361.85	\$460.99	\$1,900.86
09-20-279-008	232	\$2,361.85	\$460.99	\$1,900.86
09-20-279-009	233	\$2,361.85	\$460.99	\$1,900.86
09-20-279-010	234	\$2,361.85	\$460.99	\$1,900.86
09-20-279-011	235	\$2,361.85	\$460.99	\$1,900.86
09-20-279-012	236 (SWM Pond)	\$0.00	\$0.00	\$0.00
Total		\$547,949.20	\$106,949.68	\$440,999.52