

ORDINANCE NO. 2023-19

**AN ORDINANCE ESTABLISHING THE
VILLAGE OF POPLAR GROVE
SPECIAL SERVICE AREA NUMBER 2**

BE IT ORDAINED BY THE VILLAGE BOARD OF THE VILLAGE OF POPLAR GROVE, BOONE COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. Authority. The Village of Poplar Grove (the “Village”) is authorized, pursuant to Article VII, Section 7(6) of the Constitution of the State of Illinois, and pursuant to the provisions of the Illinois Special Service Area Tax Law, 35 ILCS 200/27-5 et seq. (the “Act”), to establish special service areas for the provision of special governmental services in portions of the Village and to levy or impose a special tax for the provision of such special services.

Section 2. Findings. (a) The question of establishment of the area hereinafter described as a special service area (the “Special Service Area”) was considered by the Village Board of the Village pursuant to “An Ordinance Proposing the Establishment of Special Service Area Number 2 in the Village of Poplar Grove and Providing for Other Procedures in Connection Therewith,” being Ordinance No. 2023-15, adopted on August 15, 2023. The establishment of the Area was considered at a public hearing held on September 13, 2023 (the “Public Hearing”). The Public Hearing was held pursuant to notice duly published in the Rockford Register Star, a newspaper of general circulation within the Village, on August 24, 2023, which publication was at least fifteen (15) days prior to the Public Hearing. A certificate of publication of notice is attached to this Ordinance as Exhibit A. Said notice conform in all respects to the requirements of the Act.

(b) At the Public Hearing, all interested persons were given an opportunity to be heard on the question of the cost of construction, reconstruction and installation of sanitary sewer mains and laterals, related engineering, surveying, soil testing and appurtenant work, mass grading, site clearing, other related improvements and other eligible costs (collectively, the “Improvements”), on the question of the conditions for participating in the Special Service Area as more particularly set forth herein, and on the question of financing the eligible costs due from time to time by a levy of a special tax on real property within the Area.

(c) After considering the data as presented to the Corporate Authorities of the Village and at the Public Hearing, the President and Board of Trustees of the Village find that it is in the best interests of the Village and of the residents and property owners of the Village of Poplar Grove Special Service Area Number 2, as hereinafter described, be established.

(d) More than 60 days have elapsed since the final adjournment of the Public Hearing. No owners of record of the taxable property lying within the Special Service Area or electors residing within the Special Service Area have filed a petition with the Village Clerk objecting to the creation of the Special Service Area, the levy of the Special Tax as described herein or the financing of the Improvements.

(e) The Special Service Area is compact and contiguous as required by the Act.

(f) An annual special tax based upon a special tax roll levied against each residential lot and each parcel in the Special Service Area as herein described 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 Special Service Area, bears a rational relationship between the amount of tax levied against each lot, block, tract and parcel of land in the Special Service Area and the special service benefit conferred.

(g) It is in the best interests of the Village that the Special Service Area be created for the financing of the Improvements within the Special Service Area, that the up-front financing of the Improvements' costs be advanced by the Village, and that taxes be levied on real property within the Special Service Area to repay the Village for such up-front financing and to cover costs and expenses connected with the financing of the Improvements within the Special Service Area.

(h) It is in the best interests of the Village of Poplar Grove Special Service Area Number 2 that the furnishing of the Improvements proposed be considered for the common interests of the Special Service Area and that the Special Service Area will benefit specially from the Improvements.

Section 3. Village of Poplar Grove Special Service Area Number 2 Established. A special service area to be known and designated as "Village of Poplar Grove Special Service Area Number 2" is hereby established and shall consist of the contiguous territory legally described in Exhibit B hereto, and outlined on the map of a portion of the Village attached as Exhibit C hereto, which description and map are by this reference incorporated herein and made a part hereof. The public streets and highways shown within Exhibit C are also included in the Special Service Area.

Section 4. Purpose of Area. Village of Poplar Grove Special Service Area Number 2 is established to provide special services to the Special Service Area in addition to services provided in the Village generally. Village of Poplar Grove Special Service Area Number 2 is also created provide special municipal services to the area which include, but are not limited to, connection to the Village water supply, surveying, soil testing and appurtenant work, mass grading, site clearing, water connection fees and other eligible costs. The special services include new construction and maintenance and repair activities.

Village of Poplar Grove Special Service Area Number 2 is also created to help finance the costs of the associated water connection fees related to providing connection to the Village water supply to the proposed special service area. The special municipal services to be provided to the proposed special service area will include connection to Village water supply and related engineering, surveying, soil testing and appurtenant work, mass grading, site clearing, water connection fees and other eligible costs. The payment of the water connection fees associated with providing the special municipal services to the proposed special service area are anticipated to be approximately \$391,842.23. The payment of the water connection fees may be payable from taxes levied on real property in the Special Service Area in accordance with the special tax roll established by this Ordinance for a period of ten (10) years. Such taxes shall be levied in addition to all other Village taxes so levied, provided repayment shall not be in excess of the amount of \$391,842.23.

Section 5. Special Tax Roll for Re-Payment. In lieu of an ad valorem tax to be levied and extended for the re-payment of principal of and interest advanced on behalf of the Special Service Area, a special tax roll is hereby established. Such special tax roll shall be used only for levying and extending taxes for the re-payment of the costs of the Improvements paid for in advance by the Village for the purposes set forth in Section Four hereof and the administration and maintenance expenses of the Special Service Area. The special tax roll shall be substantially in the form attached as Exhibit D hereto, which special tax roll is by this reference incorporated herein and made a part hereof.

Section 6. Supersede Conflicting Ordinance. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are repealed to the extent of such conflict.

Section 7. Effective Date. This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED by the Corporate Authorities this _____, 2023.

Voting Aye (list names): _____
Voting Nay (list names): _____
Abstaining (list names): _____
Absent (list names): _____

SIGNED by the Village President this _____, 2023.

Village President

ATTEST:

Village Clerk

Published in pamphlet form _____, 2023.

EXHIBIT A

Proof of Publication and Notice

LOCALiQ

JournalStar | Journal-Standard
Rockford Register Star

PO Box 631200 Cincinnati, OH 45263-1200

PROOF OF PUBLICATION

Sosnowski Szeto, Llp
Sosnowski Szeto, Llp
6735 Vistagreen Way Ste 300
Rockford IL 61107

STATE OF ILLINOIS, COUNTY OF WINNEBAGO

The Rockford Register Star, a secular newspaper, has been continuously published daily for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the City of Rockford, County of Winnebago, Township of Rockford, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 ILCS 5/5.

That the attached or annexed was published in the issue dated:

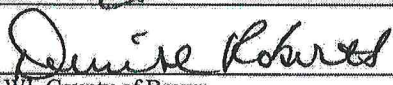
08/24/2023

and that the fees charged are legal.

Sworn to and subscribed before on 08/24/2023



Legal Clerk



Notary, State of WI, County of Brown

4-6-27

My commission expires

| | | |
|-------------------|----------|--------------|
| Publication Cost: | \$391.00 | |
| Order No: | 9194617 | # of Copies: |
| Customer No: | 637681 | 1 |
| PO #: | | |

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

DENISE ROBERTS
Notary Public
State of Wisconsin

NOTICE OF HEARING
VILLAGE OF POPLAR
GROVE SPECIAL
SERVICE AREA
NUMBER 2

NOTICE IS HEREBY GIVEN that on September 13, 2023, at 7:00 p.m. at the Village of Poplar Grove Village Hall, 200 N. Hill Street, Poplar Grove IL 61065, a hearing will be held by the Village of Poplar Grove (the "Village") to consider forming a special service area, to be called "Village of Poplar Grove Special Service Area Number 2" consisting of the territory legally described in Exhibit 1 to this Notice.

The approximate location and boundaries of the proposed special service area is the parcel commonly known as: 13150 IL Route 76 with PIN: 03-26-300-018 located in the Village of Poplar Grove, and is more fully described in Exhibit 1 of this Notice.

The general purpose of the formation of the Village of Poplar Grove Special Service Area Number 2 is to provide special municipal services to the area which include, but are not limited to, connection to the Village water supply, surveying, soil testing and appurtenant work, mass grading, site clearing, water connection fees and other eligible costs. The special services include new construction and maintenance and repair activities.

There will also be considered at the hearing the following method of financing the water connection fees associated with the improvements within the proposed special service area: the owner of the Subject Territory has provided the up-front financing for the costs associated with connection to the Village water supply but is in need of the special service area to help finance the costs of the associated water connection fees related to providing connection to the Village water supply to the proposed special service area. The special municipal services to be provided to the proposed special service area will include connection to Village water supply and related engineering, surveying, soil testing and appurtenant work, mass grading, site clearing, water connection fees and other eligible costs. The payment of the water connection fees associated with providing the special municipal services to the proposed special service area are anticipated to be approximately \$391,842.23.

The Village desires to allow the property owner of the Subject Territory to pay for such fees by and through the levy of an annual special tax levied against the Subject Territory located within the special service area for a period of ten (10) years. This tax is to be levied upon the specific and identified taxable property within the proposed special service area. The proposed amount of the tax levy for special services for the initial year for which taxes will be levied is anticipated to be \$39,184.22.

At the hearing, all interested persons affected by the formation of such special service area, including all persons owning taxable real estate therein, may file writ-

ten objections to and be heard orally regarding the formation of and the boundaries of the special service area and the levy of taxes affecting the area. The hearing may be adjourned by the Village Board without further notice other than a motion to be entered upon the minutes of its meeting fixing the time and place of its adjournment.

If a petition signed by at least 51% of the electors residing within the Village of Poplar Grove Special Service Area Number 1 and by at least 51% of the owners of record of the land included within the boundaries of the Village of Poplar Grove Special Service Area Number 2 is filed with the Village Clerk of the Village of Poplar Grove within 60 days following the final adjournment of the public hearing objecting to the creation of the special service area or the levy of taxes affecting the area, no such area may be created or taxes levied or imposed.

Members of the public are invited to attend this public hearing at which time an opportunity will be given to address the members of the Village Board of the Village of Poplar Grove.

Dated: August 21, 2023

/s/ Karri Anderberg, Village Clerk

To be published in the Rockford Register Star on or about August 24, 2023.

Exhibit 1 to Notice
Boundaries of Special
Service Area
Legal Description of
Property

A tract of land bounded and described as follows: Commencing at the Southeast corner of the Southwest Quarter (1/4) of said Section 26, Township 45 North, Range 3 East of the Third Principal Meridian and running thence North One Thousand One Hundred Fifty-five (1,155.0) feet; thence West One Thousand Eight Hundred and Ninety-eight (1898.0) feet; thence South One Thousand One Hundred Fifty-five (1,155.0) feet to the South line of said Section; thence East along said Section line to the place of beginning; Excepting therefrom a parcel as described in Warranty Deed dated September 23, 1993, recorded December 15, 1993, as Document No. 93-11299, executed by Leonard E. Harris and Joy E. Harris to the People of the State of Illinois, Department of Transportation, as set aside for public road purposes. Situated in the County of Boone, State of Illinois.
Property Code: 03-26-300-018
Commonly known as 13150 IL Route 76, Poplar Grove, IL.

EXHIBIT B

Legal Description of Special Service Area

A tract of land bounded and described as follows: Commencing at the Southeast corner of the Southwest Quarter (1/4) of said Section 26, Township 45 North, Range 3 East of the Third Principal Meridian and running thence North One Thousand One Hundred Fifty-five (1,155.0) feet; thence West One Thousand Eight Hundred and Ninety-eight (1898.0) feet; thence South One Thousand One Hundred Fifty-five (1,155.0) feet to the South line of said Section; thence East along said Section line to the place of beginning; Excepting therefrom a parcel as described in Warranty Deed dated September 23, 1993, recorded December 15, 1993, as Document No. 93-11299, executed by Leonard E. Harris and Joy E. Harris to the People of the State of Illinois, Department of Transportation, as set aside for public road purposes. Situated in the County of Boone, State of Illinois.

Commonly known as 13150 IL Route 76, Poplar Grove, IL

PIN: 03-26-300-018

EXHIBIT C

Map of Special Service Area



6/16/2023

Winn Cnty Street Labels

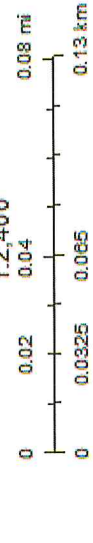
Boone Cnty Street Labels

Stephenson Cnty Street Labels



Parcel

1:2,400



MILES

KM

EXHIBIT D

Special Tax Roll

VILLAGE OF POPLAR GROVE
SPECIAL SERVICE AREA NUMBER 2
TAX ROLL

| PIN | PROPERTY OWNER | PROPERTY TAX PAYER | PROPERTY ADDRESS | TOTAL SSA TAX PER LOT | NUMBER OF INSTALLMENTS (YEARS) | ANNUAL SSA TAX PAYMENT AMOUNT |
|---|---|---|---|-----------------------|--------------------------------|-------------------------------|
| 03-26-300-018 | Oak Lawn MHP, LLC 13011 Office Drive Poplar Grove, IL 61065 | Oak Lawn MHP, LLC 13011 Office Drive Poplar Grove, IL 61065 | 13150 IL Route 76 Poplar Grove, IL 61065 | \$391,842.23 | 10.00 | \$39,184.22 |
| <p>NOTE: The special services to be provided consist of connection to the Village water supply and appurtenances thereto including, but not limited to, financing of water connection fees. The special service area tax was spread across the above referenced lots based on the rational relationship between the amount of the tax levied and the special service benefit rendered and pursuant to this special tax roll. The total cost of the improvements along with the proportional share of administrative fees associated with the SSA totaled \$391,842.23. These total costs were then divided between the lots based on the actual costs of the improvements to each lot plus each lot's proportional share of administrative fees to arrive at the total SSA tax per lot. The total SSA tax per lot was that divided by 10 to arrive at the annual SSA tax payment amount.</p> | | | | | | |
| <p>TAX LEVY SCHEDULE: The SSA tax should be levied for 10 years with the first annual SSA tax levy being for tax year 2023 (which is to be collected in 2024) and the last year that the SSA tax is levied being 2033 (which is to be collected in 2034).</p> | | | | | | |