

VILLAGE OF ROSCOE, ILLINOIS

Tax Levy Ordinance

Ordinance No. 2025-26

**VILLAGE OF ROSCOE, ILLINOIS
ORDINANCE NO. 2025-26
TAX LEVY ORDINANCE**

AN ORDINANCE FOR THE PURPOSE OF LEVY, ASSESSMENT AND COLLECTION OF TAXES FOR THE CORPORATE AND MUNICIPAL PURPOSES OF THE VILLAGE OF ROSCOE, WINNEBAGO COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025.

WHEREAS, the duly elected President and the Board of Trustees of the Village of Roscoe, Winnebago County, Illinois have heretofore adopted an annual appropriation ordinance (Ordinance 2025-05) which was prepared and adopted in accordance with the Illinois Municipal Code (65 ILCS 5/8-2-9), and

WHEREAS, the Board of Trustees, at its November 18, 2025 meeting, established the estimated tax levy for tax year 2025 (to be collected in 2026) to be \$1,833,692.88 which is less than 105% of the final aggregate levy extension for the 2024 taxes of the Village; and

WHEREAS, in accordance with the Truth in Taxation requirements, the Village of Roscoe is not required to hold a public hearing on the proposed tax levy.

NOW THEREFORE, BE IT ORDAINED by the Board of Trustees of the Village of Roscoe, Winnebago County, Illinois:

SECTION 1: That the Board of Trustees of the Village of Roscoe has ascertained the total amount necessary to be raised by taxation during the year beginning January 1, 2025 and ending December 31, 2025 (to be collected in 2026).

SECTION 2: That the amount set forth below, or as much thereof as may be authorized by law, and the same are hereby levied upon all property subject to taxation within the boundaries of Village of Roscoe as that property is assessed and equalized for the tax year 2025, with the amount levied for each object and purpose placed in a separate column and summarized for the year beginning January 1, 2025 and ending December 31, 2025 (2026 tax year) as follows:

CORPORATE	(65 ILCS Para 5/8-3-1)	\$572,269.79
POLICE PROTECTION	(65 ILCS Para 5/11-1-3)	\$568,381.13
POLICE PENSION	(40 ILCS Para 5/3-125)	\$561,154.42
TORT LIABILITY	(745 ILCS Para 10/9-107)	\$102,619.35
SOCIAL SECURITY	(65 ILCS Para 5/21-110)	\$13,369.42
REVENUE RECAPTURE	(35 ILCS 200/18-233)	<u>15,898.77</u>
TOTAL AMOUNT TO BE RAISED BY TAX LEVY:		<u>\$1,833,692.88</u>

SECTION 4: That the Clerk of the Board of Trustees of Village of Roscoe shall make and file with the County Clerk of Winnebago County, on or before December 30, 2025, a duly certified copy of this ordinance, as required by 35 ILCS 200/18-15.

SECTION 5: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION 6: That all ordinances or resolutions or parts thereof in conflict herewith be and the same hereby are repealed and amended.

SECTION 7: That this ordinance shall be in full force and effect after its adoption, as provided by law.

2025-26				
1st Read:				
PASSED BY ROLL CALL VOTE ON:				
NAME	AYE	NAY	ABSTAIN	ABSENT
Trustee William Babcock				
Trustee John Broda				
Trustee Dayne Mead				
Trustee Michael Sima				
Trustee Michael Wright				
President Carol A. Gustafson				

APPROVED DECEMBER 16, 2025

ATTEST:

VILLAGE PRESIDENT

VILLAGE CLERK

Published in pamphlet form by order of the Board of Trustees on December 16, 2025.

Village Clerk

CERTIFICATE OF COMPLIANCE WITH TRUTH IN TAXATION ACT

I, Carol Gustafson, hereby certifies to the Winnebago County Clerk that the Village of Roscoe, Winnebago County, Illinois ("Village") has complied with all provisions of 35 ILCS 200, Article 18 as amended, the Truth in Taxation Law, with respect to the adoption of the **2025 Tax Levy** as evidence by the following:

 X The Village levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate levy extension of the preceding year, thereby requiring no truth-in-taxation hearing.

-OR-

_____ The Village levied an amount of ad valorem tax that is greater than 105% of the final aggregate levy extension of the preceding year and complied with the publication and public hearing provisions of sections 6 or 7 of the Act.

(President, Board of Trustees Presiding Officer)

Dated this: December 16, 2025

STATE OF ILLINOIS)
) SS
COUNTY OF WINNEBAGO)

CERTIFICATE OF ORDINANCE AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Clerk of the Board of Trustees of the Village of Roscoe, Winnebago County, Illinois (the "Board"), and such Clerk I am the keeper of the records and files of the Board.

I do further certify that the attached and foregoing is a true, full and complete transcript of that portion of the minutes of the meeting of the Board held on the 16th day of December 2025 insofar as same relates to the adoption of Ordinance No. 2025-26 entitled:

AN ORDINANCE FOR THE PURPOSE OF LEVY, ASSESSMENT AND COLLECTION OF TAXES FOR THE CORPORATE AND MUNICIPAL PURPOSES OF THE VILLAGE OF ROSCOE, WINNEBAGO COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025.

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

IN WITNESS WHEREOF, I have hereunto set my official signature and corporate seal of the Village of Roscoe, Winnebago County, Illinois, at Roscoe, Illinois, this 16th day of December 2025.

[SEAL]

Clerk, Board of Trustees
Village of Roscoe,
Winnebago County, Illinois

STATE OF ILLINOIS)
) SS
COUNTY OF WINNEBAGO)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly elected and qualified and acting County Clerk of the County of Winnebago, Illinois, and as such official do further certify that on the _____ day of December 2025, there was filed in my office a duly certified copy of Ordinance No. 2025-26 entitled:

AN ORDINANCE FOR THE PURPOSE OF LEVY, ASSESSMENT AND COLLECTION OF TAXES FOR THE CORPORATE AND MUNICIPAL PURPOSES OF THE VILLAGE OF ROSCOE, WINNEBAGO COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025.

duly passed by the Board of Trustees of the Village of Roscoe, Winnebago County, Illinois, on the 16th day of December 2025 and that the same had been deposited in the official's files and records of my office.

GIVEN under my hand and the seal of said Winnebago County, Illinois this the ____ day of December 2025.

County Clerk of the County of Winnebago, Illinois

[SEAL]