
ORDINANCE NO. 2024-25-25

*An Ordinance Levying Taxes for Special Service Area Number 33 in the Village of Johnsburg
for the 2024 Tax Year
(Special Service Area Number 33, Special Tax Bonds 2024)*

AN ORDINANCE PASSED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF JOHNSBURG
AT A REGULAR MEETING ON DECEMBER 3, 2024
PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF JOHNSBURG

President

Edwin P. Hettermann

Board of Trustees

Beth Foreman
Mike Fouke
Josh Hagen
Greg Klemstein
Scott Letzter
Jamie Morris

Village Administrator

Claudett E. Sofiakis

ORDINANCE NO. 2024-25-25

An Ordinance Levying Taxes for Special Service Area Number 33 in the Village of Johnsburg for the 2024 Tax Year (Special Service Area Number 33, Special Tax Bonds 2024)

WHEREAS, the Village of Johnsburg, McHenry County, Illinois, passed Ordinance 20-21-41 on April 20, 2021, entitled *An Ordinance Establishing Village of Johnsburg Special Service Area No. 33 Within the Village of Johnsburg (Special Service Area 33, Construction and installation of public improvements)* (the “Ordinance”); and

WHEREAS, the Ordinance provided that the Village would issue bonds to pay for the cost of special services consisting of the reservation of capacity for Special Service Area Number 33 (the “SSA #33”) the improvement, installation and reconstruction of approximately 3450 lineal feet of road consisting of an aggregate base course and asphalt binder and surface for the road commonly known as Sunnyside Beach Drive in Mays, Elam’s Four Mile Water, Thelen’s Lake View, and Sunnyside Beach subdivisions; and related drainage improvements, storm water infrastructure, acquisition right of way and temporary and permanent easements (if required), engineering, surveying construction observation, soil testing and appurtenant work, mass grading and demolition site clearing and tree removal final restoration and the labor, equipment and materials necessary for the construction and maintenance thereof, and other associated costs including those of consultants, and other improvements as may be provided pursuant to the Special Service Area Act, all to support new construction within the special service are), and the levy of an annual special tax established pursuant to a special tax roll to pay the interest on such bonds and the principal thereof at maturity, all as set forth in the notices.

WHEREAS, pursuant to the Special Service Area Tax Law (35 ILCS 200/27-5 *et seq.*), a hearing was held on February 16, 2021, after notice of said hearing was published in the *Northwest Herald* on January 21, 2021, and a notice of said hearing was mailed to all property owners within the proposed boundaries of SSA #33, as legally described in Exhibit A and B attached hereto, not less than 10 days prior to the hearing; and

WHEREAS, the Ordinance was passed after the deadline for property owners to submit petitions, signed by at least 50 percent of the electors residing within the boundaries of SSA #33 and by at least 50 percent of the owners of record of land included within the boundaries of SSA #33, objecting to the formation of SSA #33, and the Ordinance was recorded on June 18, 2021 as document number 2021R0033297 in the office of the McHenry County Recorder of Deeds; and

WHEREAS, after the passage of the Ordinance the Village passed Ordinance 2020-21-41, which established Village of Johnsburg Special Service Area No. 33; and

WHEREAS, several property owners within SSA #33 have prepaid the special service area tax listed on the Special Tax Roll in the Bond Ordinance and the 2024 tax levy should be abated for those parcels; and

WHEREAS, the Special Tax Roll for 2024, attached hereto as Exhibit B, as prepared by David Taussig & Associates, Inc., has been amended and the levy for the property owners within SSA #33 is reflected in Exhibit B.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Johnsbury, McHenry County, Illinois, as follows:

SECTION 1: Pursuant to the Ordinance, there is hereby levied the following sums for the 2024 tax year:

\$1,632.31 with respect to those parcels assigned permanent tax index numbers:

10-18-126-017	10-18-205-001
10-18-126-018	10-18-205-002
10-18-126-032	10-18-205-003
10-18-176-001	10-18-205-029
10-18-176-002	10-18-205-006
10-18-176-003	10-18-205-007
10-18-176-004	10-18-205-008
10-18-176-005	10-18-205-009
10-18-176-009	10-18-205-010
10-18-176-010	10-18-205-011
10-18-176-011	10-18-205-012
10-18-177-019	10-18-205-014
10-18-177-020	10-18-205-015
10-18-177-022	10-18-205-017
10-18-177-023	10-18-205-018
10-18-177-024	10-18-205-019
10-18-177-054	10-18-205-020
10-18-177-027	10-18-205-021
10-18-177-028	10-18-205-022
10-18-177-042	10-18-205-024
10-18-177-043	10-18-205-025
10-18-177-044	
10-18-177-045	
10-18-177-046	
10-18-177-047	
10-18-177-048	
10-18-177-050	
10-18-177-053	

SECTION 2: The SSA #33 tax for the 2024 tax year is specifically abated for the following parcels, which have prepaid the special service area tax:

- 10-18-177-031
- 10-18-177-041
- 10-18-205-013
- 10-18-205-016
- 10-18-205-023

SECTION 3: A certified copy of this Ordinance shall be filed in the office of the McHenry County Clerk, who shall levy against certain parcels those amounts set forth in Section 1 and abate the 2024 special service area tax for those parcels described in Section 2 as indicated herein

SECTION 4: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 6: This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Voting Aye: Trustees Foreman, Fouke, Hagen, Klemstein, Letzter, Morris

Abstain:

Abstain:



(SEAL)

APPROVED:

Village President Edwin P. Hettermann

ATTEST:

Village Clerk Claudett E. Sofiakis

Passed: December 3, 2024
Approved: December 3, 2024
Published: December 3, 2024

Exhibit A

The legal description of the Area is as follows:

Parcel 1

The part of Thelen's Lake View Subdivision, being a subdivision of part of the Northwest Quarter of Section 15, Township 45 North, Range 9 East of the Third Principal Meridian, according to the plat thereof recorded April 24, 1957 as Document No. 362262, described as follows:

Beginning at the Southwest corner of Lot 5 in said Thelen's Lake View Subdivisions; thence Northerly along the West line of said Lot 5 to the Northwest corner thereof; thence Easterly along the North line of said Lot 5 and Lot 6 in said Thelen's Lake View Subdivision to the Northeast corner of said Lot 6, thence Southerly along the East line of said Lot 6 to the Southeast corner thereof; thence Westerly along the South line of said Lots 5 and 6 to the Point of Beginning, all in McHenry County, Illinois.

Parcel 2

The part of Thelen's Lake View subdivision being a subdivision of part of the Northwest Quarter of section 15, Township 45 North, Range 9 East of the Third Principal Meridian, according to the plat thereof recorded April 24, 1957 as Document No. 362262, described as follows:

Beginning at the Northeast corner of Lot 9 in said Thelen's Lake View Subdivision; thence Southeasterly along the Easterly line of said Lot 9 to the Southeast corner thereof; thence Southwesterly along the Southerly line of said Lot 9 and lot 8 in said Thelen's Lake View Subdivision to the Southwest corner of said Lot 8; thence Northerly along the West line of said Lot 8 to the Northwest corner thereof; thence Northeasterly along the Northerly line of said Lots 8 and 9 to the Point of Beginning, all in McHenry County, Illinois.

Parcel 3

That part of the Northeast and Northwest Quarter of Section 15, Township 45 North, Range 9 East of the Third Principal Meridian, described as follows:

Beginning at the Northwest corner of Lot 1 in May's Subdivision, being a subdivision of part of said Northeast Quarter of Section 15, according to the plat thereof recorded October 10, 1912 as Document No. 23500; thence Northerly along the Northwesterly line of Lots 1 thru 26 in said May's Subdivision to the most Northerly corner of said Lot 26; thence Southeasterly along the Northeasterly line and the Southeasterly extension thereof to the Northwesterly line of the Fox River; thence Southwesterly along said Northwesterly line to the Southerly extension of the West line of said Lot 1 in May's subdivision, being also the Southerly extension of the East line of Lot 1 in Sunnyside Beach Subdivision, being a subdivision of the East line of Lot 1 in Sunnyside Beach Subdivision, being a subdivision of part of said Northwest Quarter of Section 15, according to the plat thereof recorded October 2, 1916 as Document No. 36512; thence continuing Southwesterly along the Northwest line of the Fox River to the Southeasterly extension of the Southwesterly line of Lot 9 in said Sunnyside Beach Subdivision; thence Northwesterly along said Southwesterly line to the Northwest corner thereof; thence Northeasterly along the North-

westerly line of Lots 9 thru 1 I said Sunnyside Beach Subdivision to the Northeast corner of said Lot 1; thence Southerly along the East line of said Lot 1 to the Point of Beginning, all in McHenry County, Illinois.

Parcel 4

The part of the Northwest Quarter of Section 15, Township 45 North, Range 9 East of the Third Principal Meridian, described as follows:

Beginning at the Northwest corner of Lot 1 in the First Addition to the Elam's Four Mile Water, being a subdivision of part of said Northwest Quarter of Section 15, according to the plat thereof recorded July 31, 1924 as Document No. 64619; thence Easterly along the Northerly line of said Lot 1 and the Easterly extension thereof to the East corner of the land described as Parcel 2 per Document No. 94r00071; thence Southwesterly along the Southerly line of said Parcel 2 to the most Easterly corner of said Lot 1; thence Southeastly and Southwesterly along the Southeastly line of Lots 1 thru 9 in First Addition to Elam's Four Mile Water to the Southwest corner of said Lot 9 and the Northeasterly line of a parcel of land described per Document No. 2018R003778; thence Southeasterly along said Northeasterly line to the Northwesterly line of the Fox River; thence Northwestly along said Southwesterly line of the Northwesterly line of vacated Sunnyside Beach Drive; thence Southwesterly along said Northwestly line to the Northwesterly extension of the Northeastly line of Lot 12 in Elam's Four Mile Water, being a subdivision of part of said Northwest Quarter of Section 15, according to the plat thereof recorded August 27, 1920 as Document No. 48644; thence Southeasterly along said Northeastly line to the Northwestly line of the Fox River; thence Southwesterly line of Lot 18 in said Elam's Four Mile Water; thence Northwesterly along said Southwesterly line to the Northeasterly extension of the Northwestly line of Sunnyside Beach drive as shown per Niesen's Subdivision, being a subdivision of part of said Northwest Quarter of Section 15, according to the plat thereof recorded November 10, 1923 as Document No. 61123; thence Southwesterly along said Northwesterly line of vacated Sunnyside Beach Drive; thence Northeasterly along said parallel line to the Southwesterly line of parcel of land described per Document No. 2012R0060488; thence Northwesterly along said Southwesterly line to the Northwest corner of said parcel; thence Northeasterly along the Northwesterly line of said parcel; thence Northeasterly along the Northwesterly line of said parcel to the Northwest corner of said parcel of land per Document No. 2018R0003738; thence Northeasterly along the Northwesterly line of said parcel to the Northeast corner thereof and the Northwest corner of Lot 9 in said First Addition to Elam's Four Mile Water; thence Northeasterly along the Northwesterly line of Lots 9 thru 2 in said Elam's Four Mile Water to the Point of Beginning all in McHenry, County, Illinois.

EXHIBIT B



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**SUMMARY REPORT
(LEVY YEAR 2024)**

**VILLAGE OF JOHNSBURG
SPECIAL SERVICE AREA NO. 33**

December 3, 2024

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

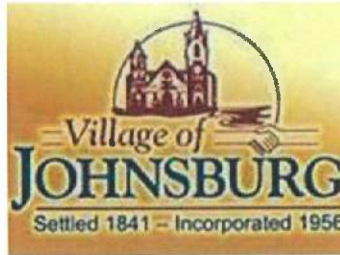
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18201 Von Karman Avenue, Suite 220
Irvine, CA 92612

VILLAGE OF JOHNSBURG



SUMMARY REPORT (LEVY YEAR 2024)

Special Service Area No. 33

Prepared for:

Village of Johnsburg
1515 Channel Beach Avenue
Johnsburg, IL 60051

TABLE OF CONTENTS

SECTION

INTRODUCTION.....	1
A Authorized Special Services.....	1
B Bonded Indebtedness.....	2
C Special Taxes	2
I SPECIAL TAX REQUIREMENT	3
II MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES.....	4
III SPECIAL TAX DELINQUENCIES.....	5
A Special Tax Collections	5
B Tax Sales and Foreclosures	5

APPENDICES

APPENDIX A	2024 AMENDED SPECIAL TAX ROLL
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INTRODUCTION

This report calculates the 2024 special taxes required to pay annual debt service on the Village of Johnsburg (the "Village") Special Service Area Number 33 ("SSA No. 33") Special Tax Bonds, Series 2021 (Sunnyside Beach Road Improvement Project) (the "Series 2021 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 33. Pursuant to the Special Service Area Act (the "Act"), the Village Board is the governing body of SSA No. 33. The Village Board must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of McHenry County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 33 was established by Ordinance No. 20-21-41 (the "Establishing Ordinance"), adopted on April 20, 2021. The Establishing Ordinance authorized SSA No. 33 to provide special services, issue bonds, and levy a special tax to repay the bonds.

A Authorized Special Services

The authorized special services include:

- Improvement, installation, and reconstruction of Sunnyside Beach Drive;
- Sunnyside Beach Road Improvement to include, but not limited to related:
 - Drainage improvements;
 - Storm water infrastructure;
 - Acquisition of right of way;
 - Temporary and permanent easements (if needed);
 - Engineering;
 - Surveying;
 - Construction observation;
 - Soil testing;
 - Appurtenant work;
 - Mass grading and demolition; and
 - Site clearing and tree removal;
- Other associated costs, including those of consultants; and
- Other eligible costs.

B Bonded Indebtedness

The Establishing Ordinance specified that not more than \$1,200,000, in bonds may be issued by SSA No. 33. Ordinance No. 20-21-42 (the "Bond Ordinance"), adopted on April 20, 2021, approved the form of a preliminary limited offering memorandum and provided for the issuance of \$1,092,000 in Series 2021 Bonds.

C Special Taxes

The Establishing Ordinance incorporates the SSA No. 33 Special Tax Roll Report (the "Special Tax Roll Report"). The Special Tax Roll Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2021 Bonds and the administration and maintenance of SSA No. 33 and is available upon request. A table of the Maximum Parcel Special Taxes is included in Section II herein.

I SPECIAL TAX REQUIREMENT

The SSA No. 33 2024 Special Tax Requirement is equal to \$79,983. As shown in Table 1 below, the 2024 Special Tax Requirement is equal to the sum of the Series 2021 debt service for the 12 months ending June 1, 2026, estimated administrative expenses, and the contingency for estimated delinquent special taxes and less the estimated available fund as of June 1, 2025.

Table 1: 2024 Special Tax Requirement

Sources of Funds	
Prior Year Surplus/(Deficit)	(\$2,811)
Special Taxes	
Billed	\$78,383
Contingency	\$1,600
Subtotal	\$77,172
Uses of Funds	
Debt Service	
Principal - 12/01/2025	(\$50,000)
Interest - 12/01/2025	(\$10,299)
Interest - 06/01/2026	(\$10,049)
Administrative Expenses	(\$5,225)
Contingency	(\$1,600)
Subtotal	(\$77,172)
Projected Surplus/(Deficit) - 06/01/2026	\$0

II MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES

Pursuant to the Special Tax Roll Report, the 2024 Maximum Parcel Special Taxes equal \$110,000. Subtracting the 2024 Special Tax Requirement of \$79,983 results in an abatement of \$30,017. In accordance with the Special Tax Roll Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 33 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

The maximum, abated, and extended special tax for each special tax classification is shown in Table 2 below. Amended Special Tax Roll, which lists the maximum, abated, and extended special tax for each parcel, is attached as Appendix A

Table 2: 2024 Maximum, Abated and Extended Special Taxes

Maximum Parcel Special Tax	Abated Special Tax	Extended Special Tax
\$2,037.04	\$404.73	\$1,632.31

III SPECIAL TAX DELINQUENCIES

A Special Tax Collections

The SSA No. 33 special tax is billed and collected by McHenry County (the "County") in the same manner and at the same time as general ad valorem property taxes. The Village may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 33.

Table 3: 2023 Special Tax Receipts

Special Tax Receipts	Delinquent Amount	Delinquency Rate	Number of Delinquent Parcels
\$64,801.82	\$668.06	1.02%	0

B Tax Sales and Foreclosures

The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the special tax. Currently, there are no foreclosures to report.

APPENDIX A

Village of Johnsburg SSA No. 33
Summary Report
(Levy Year 2024)



**2024 AMENDED
SPECIAL TAX ROLL**

**Levy Year 2024
Special Tax Roll
Village of Johnsburg SSA No. 33
(Sunnyside Beach Road Improvement Project)**

Tax Parcel	Land Use	Subdivision	Block	Lot	Special Tax		
					Maximum	Abated	Levied
10-18-126-017					\$2,037.04	\$404.73	\$1,632.31
10-18-126-018					\$2,037.04	\$404.73	\$1,632.31
10-18-126-032					\$2,037.04	\$404.73	\$1,632.31
10-18-176-001					\$2,037.04	\$404.73	\$1,632.31
10-18-176-002					\$2,037.04	\$404.73	\$1,632.31
10-18-176-003					\$2,037.04	\$404.73	\$1,632.31
10-18-176-004					\$2,037.04	\$404.73	\$1,632.31
10-18-176-005					\$2,037.04	\$404.73	\$1,632.31
10-18-176-009					\$2,037.04	\$404.73	\$1,632.31
10-18-176-010					\$2,037.04	\$404.73	\$1,632.31
10-18-176-011					\$2,037.04	\$404.73	\$1,632.31
10-18-177-019					\$2,037.04	\$404.73	\$1,632.31
10-18-177-020					\$2,037.04	\$404.73	\$1,632.31
10-18-177-022					\$2,037.04	\$404.73	\$1,632.31
10-18-177-023					\$2,037.04	\$404.73	\$1,632.31
10-18-177-024					\$2,037.04	\$404.73	\$1,632.31
10-18-177-054					\$2,037.04	\$404.73	\$1,632.31
10-18-177-027					\$2,037.04	\$404.73	\$1,632.31
10-18-177-028					\$2,037.04	\$404.73	\$1,632.31
10-18-177-042					\$2,037.04	\$404.73	\$1,632.31
10-18-177-043					\$2,037.04	\$404.73	\$1,632.31
10-18-177-044					\$2,037.04	\$404.73	\$1,632.31
10-18-177-045					\$2,037.04	\$404.73	\$1,632.31
10-18-177-046					\$2,037.04	\$404.73	\$1,632.31
10-18-177-047					\$2,037.04	\$404.73	\$1,632.31
10-18-177-048					\$2,037.04	\$404.73	\$1,632.31
10-18-177-050					\$2,037.04	\$404.73	\$1,632.31
10-18-177-053					\$2,037.04	\$404.73	\$1,632.31
10-18-205-001					\$2,037.04	\$404.73	\$1,632.31
10-18-205-002					\$2,037.04	\$404.73	\$1,632.31
10-18-205-003					\$2,037.04	\$404.73	\$1,632.31
10-18-205-029					\$2,037.04	\$404.73	\$1,632.31
10-18-205-006					\$2,037.04	\$404.73	\$1,632.31
10-18-205-007					\$2,037.04	\$404.73	\$1,632.31
10-18-205-008					\$2,037.04	\$404.73	\$1,632.31
10-18-205-009					\$2,037.04	\$404.73	\$1,632.31
10-18-205-010					\$2,037.04	\$404.73	\$1,632.31
10-18-205-011					\$2,037.04	\$404.73	\$1,632.31
10-18-205-012					\$2,037.04	\$404.73	\$1,632.31
10-18-205-014					\$2,037.04	\$404.73	\$1,632.31
10-18-205-015					\$2,037.04	\$404.73	\$1,632.31
10-18-205-017					\$2,037.04	\$404.73	\$1,632.31
10-18-205-018					\$2,037.04	\$404.73	\$1,632.31
10-18-205-019					\$2,037.04	\$404.73	\$1,632.31
10-18-205-020					\$2,037.04	\$404.73	\$1,632.31



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Levy Year 2024
Special Tax Roll
Village of Johnsburg SSA No. 33
(Sunnyside Beach Road Improvement Project)

Tax Parcel	Land Use	Subdivision	Block	Lot	Special Tax		
					Maximum	Abated	Levied
10-18-205-021					\$2,037.04	\$404.73	\$1,632.31
10-18-205-022					\$2,037.04	\$404.73	\$1,632.31
10-18-205-024					\$2,037.04	\$404.73	\$1,632.31
10-18-205-025					\$2,037.04	\$404.73	\$1,632.31
Subtotal					\$99,814.96	\$19,831.98	\$79,982.98
Count					49		
Prepaid							
10-18-177-031					\$2,037.04	\$2,037.04	\$0.00
10-18-177-041					\$2,037.04	\$2,037.04	\$0.00
10-18-205-013					\$2,037.04	\$2,037.04	\$0.00
10-18-205-016					\$2,037.04	\$2,037.04	\$0.00
10-18-205-023					\$2,037.04	\$2,037.04	\$0.00
Subtotal Prepaid					\$10,185.20	\$10,185.20	\$0.00
Count					5		
Grand Total Levy					\$110,000.16	\$30,017.18	\$79,982.98
Grand Total Count					54		

The logo for DTA (Development Tax Authority) features the lowercase letters 'dta' in a bold, black, sans-serif font. A white diagonal bar is positioned over the top of the letter 't'.

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18201 VON KARMAN AVENUE, SUITE 220
IRVINE, CA 92612
PHONE: (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds

CERTIFICATION

I, CLAUDETT E. SOFIAKIS, do hereby certify that I am the duly appointed, acting and qualified Clerk of the Village of Johnsburg, McHenry County, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the President and Board of Trustees of said Village of Johnsburg.


I do further certify that at a regular meeting of the President and Board of Trustees of the Village of Johnsburg, held on the 3rd day of December, 2024, the foregoing Ordinance entitled *Establishing Village of Johnsburg Special Service Area No. 33 Within the Village of Johnsburg (Special Service Area 33, Construction and installation of public improvements)*, was duly passed by the President and Board of Trustees of the Village of Johnsburg.

The pamphlet form of Ordinance No. 24-25-25, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was available in the Village Hall, commencing on the 3rd day of December, 2024, and will continue for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk.

I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.

Given under my hand and seal of the Village of Johnsburg, this 3rd day of December, 2024.





Claudett E. Sofiakis, Village Clerk
Village of Johnsburg,
McHenry County, Illinois