



Legislation Details (With Text)

**File #:** 22-1498      **Version:** 1  
**Type:** Ordinance      **Status:** Passed  
**File created:** 12/2/2022      **In control:** City Council  
**On agenda:** 12/20/2022      **Final action:** 12/20/2022  
**Title:** Pass the ordinance for the Levy and Assessment of Taxes for the fiscal year beginning January 1, 2023 and ending December 31, 2023 adopting a total tax levy of \$1,252,829 for Special Service Area No. 33 (Downtown Maintenance Expenses and Marketing Costs)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. 1. Ordinance - 2022 Property Tax Levy (SSA 33), 2. 2. Truth in Taxation Certification (SSA 33)

| Date       | Ver. | Action By    | Action | Result |
|------------|------|--------------|--------|--------|
| 12/20/2022 | 1    | City Council | passed |        |

**CITY COUNCIL AGENDA ITEM**

**ACTION REQUESTED:**

Pass the ordinance for the Levy and Assessment of Taxes for the fiscal year beginning January 1, 2023 and ending December 31, 2023 adopting a total tax levy of \$1,252,829 for Special Service Area No. 33 (Downtown Maintenance Expenses and Marketing Costs)

**DEPARTMENT:** Finance Department

**SUBMITTED BY:** Rachel Mayer, Finance Director

**BOARD/COMMISSION REVIEW:**

N/A

**BACKGROUND:**

Special Service Area No. 33 (SSA #33) was created per Ordinance 20-106 in October 2020 as a successor to SSA #26. The purpose of SSA #33 is to levy taxes for special services related to the maintenance and marketing of Downtown Naperville. SSA #33 will expire in October 2024.

**DISCUSSION:**

City Council received the estimated 2022 property tax levy for SSA #33 at the November 15, 2022 City Council meeting in the amount of \$1,252,829. This proposed property tax levy for 2022 is an 4.5% increase from the 2021 final property tax extension of \$1,199,032.

Per state statute, a public hearing is required if the proposed 2022 property tax levy for a special service area is greater than 105% of the final 2021 property tax extension. Because the 2022 levy is less than 105% of the final 2021 tax extension, City Council may adopt the annual property tax levy for SSA #33 without further action.

This levy amount represents a projected tax rate of 1.6294, which is below the maximum rate of 2.5000 set by the originating ordinance.

**FISCAL IMPACT:**

The tax levy of \$1,252,829 for SSA #33 will support maintenance and marketing activities for the downtown area as included in the 2023 annual operating budget.