

**Item 4:**  
**Ord. Initiating Binding Public Question (Referendum) Re:**  
**General Village Property Tax For Capital Infrastructure**

VILLAGE OF LONG GROVE

ORDINANCE NO. 2013-\_\_\_

**AN ORDINANCE INITIATING THE SUBMISSION OF A PUBLIC QUESTION TO AUTHORIZE THE VILLAGE TO IMPOSE A GENERAL PROPERTY TAX FOR PUBLIC CAPITAL INFRASTRUCTURE PURPOSES**

**WHEREAS**, the President and Board of Trustees of the Village of Long Grove (the "**Village Board**") have undertaken a thoroughgoing examination of the Village's roadways and capital infrastructure over the past two years; and

**WHEREAS**, the Village Board has determined that the Village cannot meet its obligations relating to such infrastructure without reducing its overall responsibilities for such infrastructure and increasing its revenues to care for the remainder of its infrastructure; and

**WHEREAS**, pursuant to 35 ILCS 5/18-190 and 65 ILCS 5/8-3-1, the Village will need to receive voter approval to raise sufficient revenue for infrastructure expenses through a property tax; and

**WHEREAS**, pursuant to the requirements of Illinois law, the Village Board seeks to place on the March 18, 2014 ballot a public question to be considered by the voters in the Village regarding the authorization of such property tax;

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF LONG GROVE, LAKE COUNTY, ILLINOIS**, as follows:

**SECTION ONE.**      **RECITALS.** The foregoing recitals are incorporated as if fully set forth in this Ordinance.

**SECTION TWO.**      **PUBLIC QUESTION ON PROPERTY TAX FOR CAPITAL INFRASTRUCTURE.** A public question shall be submitted to the voters of the Village of Long Grove, County of Lake, State of Illinois, at the March 18, 2014 general primary election (or at the next available election permitted by the general election law), as follows:

Shall the Village of Long Grove, Lake County, Illinois, be authorized to levy a new tax for general corporate purposes under 65 ILCS 5/8-3-1 for a capital infrastructure improvement, repair, and replacement fund in accordance with 65 ILCS 5/8-2-9.5, and have an additional tax of not more than <b>[0.282]</b> or <b>[0.068]</b> % of the equalized assessed value of the taxable property therein extended for such purposes?	YES _____	NO _____
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**SECTION THREE. FILING.** The Village Clerk is hereby authorized and directed to file this authorizing Ordinance and other related matters with the appropriate election officials in accordance with applicable law.

**SECTION FOUR. EFFECTIVE DATE.** This Ordinance shall become effective following its passage and approval in the manner provided by law.

PASSED THIS 12TH DAY OF NOVEMBER, 2013.

AYES: TRUSTEES:

NAYS:

ABSENT:

APPROVED THIS 12TH DAY OF NOVEMBER, 2013.

\_\_\_\_\_  
Angela Underwood, Village President

ATTEST:

\_\_\_\_\_  
Heidi Locker-Scheer, Village Clerk

#26396371\_v1

2013

**PROPERTY TAX BILL EXAMPLE - VILLAGE WIDE ROAD PROPERTY TAX**

**SAMPLE TAX BILL FOR INCORPORATED  
VERNON TOWNSHIP PARCELS (LONG GROVE)  
750000 MARKET VALUE**



1st  
INSTALLMENT  
PAYMENT  
COUPON

Tax Year 2012



ROBERT SKIDMORE  
LAKE COUNTY COLLECTOR  
Pin 14-36-200-000

Postmarked on or before 9/6/2013

IMA HAPPY RESIDENT  
15156 RFD  
LONG GROVE,IL 60047-8340

**\$21,525**

PAYABLE TO LAKE COUNTY COLLECTOR

Your cancelled check is your receipt

Tax Year 2011  
2012

**Property Location:**

15156 RFD  
LONG GROVE

Pin Number    Acre  
14-36-200-000    2

**Legal Description:**

I LOVE LONG GROVE SUBDIVISION  
LOT 7

Taxing Body	Rate	% Of Tax Bill	\$ Amount	Land Value	\$
				Land Value	\$85,000
				+ Building Value	\$164,750
KILDEER COUNTRYSIDE SCHOOL DIST #96 + PENSION	3.68	41.8%	\$8,993	x State Multiplier	1.0281
STEVENSON HIGH SCHOOL DISTRICT #125 + PENSION	2.751	31.2%	\$6,723	= Equalized Value	\$254,379
LONG GROVE FIRE PROT DIST + PENSION	0.766	8.7%	\$1,872	+ Farm Land and Bldg Value	
COUNTY OF LAKE + PENSION	0.627	7.1%	\$1,532	+ State Assessed Pollution	
<b>VIL OF LONG GROVE INFRASTRUCTURE</b>	<b>0.068</b>	<b>0.8%</b>	<b>\$166</b>	+ State Assessed Railroads	
VERNON AREA PUBLIC LIBRARY DIST + PENSION	0.296	3.4%	\$723	= Total Assessed Value	\$254,379
COLLEGE OF LAKE COUNTY #532	0.272	3.1%	\$665	- Fully Exempt	
FOREST PRESERVE + PENSION	0.212	2.4%	\$518	- Senior Freeze	
TOWNSHIP OF VERNON + GRAVEL + ROAD & BRIDGE	0.136	1.5%	\$332	- Home Improvement	
<b>Totals</b>	<b>8.808</b>	<b>100%</b>	<b>\$21,525</b>	- Limited Homestead	\$6,000
				- Senior Homestead	\$4,000
				- Veterans/Disabled	
				- Returning Veteran	
				= Taxable Value	\$244,379
				x Tax Rate	8.808
				= Real Estate Tax	\$21,524.94
				+ Special Assessment	
				+ Drainage	
				= Total Current Year Tax Bill	\$21,524.94
				+ Omitted Tax	
				+ Forfeited Tax	
				= Total Tax Billed	\$21,524.94
				+ Interest Due as of	

<b>TAX RATE CALCULATION: VILLAGE-WIDE INFRA TAX</b>	
TOTAL VILLAGE EQUALIZED ASSESSED VALUE (EAV)	\$609,151,008
TOTAL ROADWAY MAINTENANCE FUNDING GAP =	\$411,194
<b>TAX RATE TO FUND THE MAINTENANCE GAP</b>	<b>0.00068</b>

**= AMOUNT BILLED    \$21,524.94**

<b>Fair Market Value</b>	<b>\$750,000</b>
1st Installment Due	\$10,762.47
2nd Installment Due	\$10,762.47

2013

**PROPERTY TAX BILL EXAMPLE - VILLAGE WIDE ROAD PROPERTY TAX**

**SAMPLE TAX BILL FOR INCORPORATED  
VERNON TOWNSHIP PARCELS (LONG GROVE)  
750000 MARKET VALUE**



1st  
INSTALLMENT  
PAYMENT  
COUPON

Tax Year 2012

ROBERT SKIDMORE  
LAKE COUNTY COLLECTOR  
Pin 14-36-200-000  
IMA HAPPY RESIDENT  
15156 RFD  
LONG GROVE, IL 60047-8340

Postmarked on or before 9/6/2013

**\$22,048**

PAYABLE TO LAKE COUNTY COLLECTOR

Your cancelled check is your receipt

Tax Year 2011  
2012

Property Location: 15156 RFD  
LONG GROVE

Pin Number Acre  
14-36-200-000 2

Legal Description: I LOVE LONG GROVE SUBDIVISION  
LOT 7

Taxing Body	Rate	% Of Tax Bill	\$ Amount
KILDEER COUNTRYSIDE SCHOOL DIST #96 + PENSION	3.68	40.8%	\$8,993
STEVENSON HIGH SCHOOL DISTRICT #125 + PENSION	2.751	30.5%	\$6,723
LONG GROVE FIRE PROT DIST + PENSION	0.766	8.5%	\$1,872
COUNTY OF LAKE + PENSION	0.627	6.9%	\$1,532
<b>VIL OF LONG GROVE INFRASTRUCTURE</b>	<b>0.282</b>	<b>3.1%</b>	<b>\$689</b>
VERNON AREA PUBLIC LIBRARY DIST + PENSION	0.296	3.3%	\$723
COLLEGE OF LAKE COUNTY #532	0.272	3.0%	\$665
FOREST PRESERVE + PENSION	0.212	2.3%	\$518
TOWNSHIP OF VERNON + GRAVEL + ROAD & BRIDGE	0.136	1.5%	\$332
<b>Totals</b>	<b>9.022</b>	<b>100%</b>	<b>\$22,048</b>

Land Value	\$85,000
+ Building Value	\$164,750
x State Multiplier	1.0281
= Equalized Value	\$254,379
+ Farm Land and Bldg Value	
+ State Assessed Pollution	
+ State Assessed Railroads	
= Total Assessed Value	\$254,379
- Fully Exempt	
- Senior Freeze	
- Home Improvement	
- Limited Homestead	\$6,000
- Senior Homestead	\$4,000
- Veterans/Disabled	
- Returning Veteran	
= Taxable Value	\$244,379
x Tax Rate	9.022
= Real Estate Tax	\$22,047.92
+ Special Assessment	
+ Drainage	
= Total Current Year Tax Bill	\$22,047.92
+ Omitted Tax	
+ Forfeited Tax	
= Total Tax Billed	\$22,047.92
+ Interest Due as of	

TAX RATE CALCULATION: VILLAGE-WIDE INFRA TAX	
TOTAL VILLAGE EQUALIZED ASSESSED VALUE (EAV)	\$609,151,008
TOTAL ROADWAY MAINTENANCE FUNDING GAP =	\$1,716,888
<b>TAX RATE TO FUND THE MAINTENANCE GAP</b>	<b>0.00282</b>

**= AMOUNT BILLED \$22,047.92**

<b>Fair Market Value</b>	<b>\$750,000</b>
1st Installment Due	\$11,023.96
2nd Installment Due	\$11,023.96

# Long Grove Infrastructure 10 Year Plan Thru 2024

November 6, 2013

	Existing Public	Life Expectency	Annual Objective	Avg. Cost/year 2015-2024
<b>Expense</b>				
<b>Road Rejuvenation Lineal Feet (cost/LF)</b>	150,606	10	15,061	\$131
Strip and repave				\$1,974,944
Eng. Design				\$98,747
Eng Proj mgmnt				\$157,995
Eng. Studies Rating				\$5,008
<b>Total Paving w/Engineering</b>				<b>\$2,236,694</b>
<b>Road Drainage Rejuvenation (cost/lf)</b>	150,606	30	5,020	\$18.79
Ditch re-establishment and culvert replacement				<b>\$91,584</b>
<b>Road Patching &amp; Repair (cost/sq.yd)</b>	150,606	0	1,841	
<b>Total Road Patching</b>				<b>\$120,691</b>
<b>Street Sign Maintenance</b>	137	20	7	<b>\$2,552</b>
<b>Total Road &amp; Drainage Maintenance Exp</b>				<b>\$2,454,012</b>
<b>Per Lineal Foot</b>				\$162.94
<b>Parking Lot Rejuvenation SQ.FT</b>	244,000	20	12,200	8.04
Strip & Repave				98,083.34
Eng Design				4,904.17
Eng proj mgmnt				7,846.67
<b>Total Parking Lot Maintenance</b>				<b>\$110,834</b>
<b>Bridge Maintenance 1/10th /year</b>			67,079	\$67,079
<b>Snowplowing and Salting</b>		2.26	2.82	\$424,698
<b>Pot Holes - Brush trimming</b>				\$106,064
<b>ROW Mowing</b>				\$42,567
<b>Storm Sewer Maintenance</b>				\$7,905
<b>Utilities Lights and Signals</b>				\$23,108
<b>Total Mandatory Maintenance</b>				<b>\$671,622</b>
<b>Total Public Infrastructure Repair &amp; Maintenance</b>				<b>\$3,236,468</b>
<b>Revenue</b>				
<b>General Fund Contribution</b>				\$668,912
<b>Lake County Road &amp; Bridge Disbursements</b>				\$54,729
<b>Motor Fuel Tax Revenue</b>				\$200,000
<b>Infrastructure Tax Revenue</b>				\$595,939
<b>Total Funding</b>				<b>\$1,519,580</b>
<b>Infrastructure Maintenance Exp Funding Gap</b>				<b>\$1,716,888</b>
<b>Avg. Property tax</b>	2,741			<b>\$689</b>
<b>Flat Tax</b>				626
<b>Revenue Remaining after Mandatory Maintenance</b>				<b>\$847,958</b>
<b>LF of Road Which Can Be Paved With Remaining Funds</b>				<b>6,875</b>
<b>Elimination of Non thoroughfare Maintenance Costs</b>				<b>\$1,305,694</b>
<b>Remaining Gap</b>				<b>\$411,194</b>
<b>Avg. Property Tax if Non thoroughfares eliminated</b>				<b>\$166</b>