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ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAX FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025, IN AND FOR THE CITY OF JOLIET, WILL AND KENDALL COUNTIES, ILLINOIS

WHEREAS, the City of Joliet, Illinois (the "City") is a duly organized and existing home rule municipal corporation created under the provisions of the laws of the State of Illinois; and

WHEREAS, pursuant to Ordinance No. 17025 the City of Joliet has adopted the Budget Officer System for the purpose of budgeting annual revenues and expenditures and for appropriating funds; and

WHEREAS, pursuant to Ordinance No. 18704 the Mayor and City Council have approved an Annual Budget for fiscal year 2025, which the Annual Budget is hereby incorporated herein by reference; and

WHEREAS, said Annual Budget contemplates the levy and collection of real estate taxes in order to defray authorized expenditures and liabilities for general corporate purposes and for the purposes of making expenditures for police protection, fire protection, police pensions, fire pensions and other purposes therein specified and described; and

WHEREAS, the Mayor and City Council hereby find and determine that it is necessary and appropriate to levy the sum of Fifty-Four Million Five Hundred Nine Thousand Five Hundred Two Dollars (\$54,509,502) upon and against all taxable real property located within the corporate limits of the City of Joliet;

NOW, THEREFORE, PURSUANT TO ITS STATUTORY AND HOME RULE AUTHORITY BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF JOLIET, WILL AND KENDALL COUNTIES, ILLINOIS, AS FOLLOWS:

SECTION 1: The sum of Fifty-Four Million Five Hundred Nine Thousand Five Hundred Two Dollars (\$54,509,502) is hereby levied upon and against all taxable real property located within the corporate limits of the City of Joliet according to the value of said property as the same is assessed and equalized for State and County purposes pursuant to law for the current fiscal year of said City commencing January 1, 2025 and ending December 31, 2025, and to be applied for liquidation and payment of the expenditures heretofore authorized by the 2025 City of Joliet Annual Budget. The various purposes for said levy are itemized and specified in the 2025 Annual Budget, said Annual Budget being incorporated herein by reference.

SECTION 2: The sum of Fifty-Four Million Five Hundred Nine Thousand Five Hundred Two Dollars (\$54,509,502) of the amount levied in Section 1 of this Ordinance are hereby levied and assessed for the following purposes as specifically described in the 2025 Annual Budget.

	2024	2025
	Levy Amount	Levy Amount
Fire Protection	\$6,777,803	\$6,821,424
Police Protection	\$6,394,517	\$6,554,380

General Fund	\$4,620,584	\$4,736,099
Police Pension	\$19,064,277	\$19,908,546
Fire Pension	\$15,066,521	\$16,489,054
City Total	\$51,923,702	\$54,509,502
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Library	\$6,837,338	\$7,177,838

SECTION 3: Any levy herein made for salaries and wages of the employees and officers of the City of Joliet shall not be considered as contracts or commitments enforceable by such employees and officers. Expenditures under such accounts shall be further limited to employment of personnel only as needed, or as may be required, under the titles of positions specified and not to exceed the specified maximum number to be employed. No officer or employee shall have the right to demand continuous employment and compensation by reason of the levy if it becomes necessary on account of lack of work or lack of funds, to reduce personnel. In case of any vacancy in any office or position herein levied the City Manager shall not be required to fill such office or position, if, in his or her judgment and discretion, there is no necessity therefor.

SECTION 4: All ordinances, or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby repealed.

<u>SECTION 5</u>: It is hereby declared to be the intention of the Mayor and City Council that the sections, paragraphs, sentences, clauses, words and amounts of this Ordinance are severable, and if any words, amounts, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional, illegal or otherwise invalid by the judgment or decree of any court or body of competent jurisdiction, such judgment or decree shall not affect any of the remaining words, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the Mayor and City Council without the incorporation in this Ordinance of any such unconstitutional, illegal or otherwise invalid words, amounts, clause, sentence, paragraphs or sections.

<u>SECTION 6</u>: This Ordinance is adopted pursuant to the home rule powers granted the City of Joliet by Article VII, Section 6 of the Constitution of the State of Illinois. In addition, this Ordinance is adopted pursuant to the authority and in accordance with the procedures set forth by law. To the extent that this Ordinance conflicts with any provision of law, this Ordinance shall be construed so as to preempt such law pursuant to the home rule powers of the City of Joliet. In addition, any tax rate limitation or any other substantive or procedural limitation, restriction, prohibition or requirement bearing upon the power to levy, collect, retain or expend taxes that conflict with or materially alter the operation or effect of this Ordinance shall not be applicable to this Ordinance.

SECTION 7: This Ordinance is also specifically intended to preempt any provision contained in the *Fire Protection District Act* (70 ILCS 705/1 et seq.), including, but not limited to, Section 20 thereof, or any other statute, ordinance or other law establishing a tax rate limitation or which prohibits or impairs the levy or collection of taxes pursuant to Section 11-7-1 of the *Illinois Municipal Code* (65 ILCS 5/11-7-1) upon properties located within both the City of Joliet and a fire protection district. Taxes levied or collected by the City of Joliet for fire protection purposes from properties located within both the City of Joliet and a fire protection district shall be deemed as not levied or collected pursuant to Section 11-7-1 of the *Illinois Municipal Code*, but rather, shall be deemed as levied and collected pursuant to the home rule power of the City of Joliet.

SECTION 8: The City Clerk is hereby directed to file with the respective County Clerks of Will County and Kendall County, Illinois, a certified copy of this Ordinance on or before the time required by law. In addition, the Mayor is hereby authorized and directed to timely certify that this Ordinance was enacted in accordance with the *Truth in Taxation Act* (35 ILCS 200/18-55 et seq.). A Public Hearing was not required to be held.

SECTION 9: The Mayor and City Council hereby ascertain and certify that the estimated total amount of all taxable property lying within the corporate limits of the City of Joliet in Will County is Four Billion Two-Hundred Thirty-Eight Million Two Hundred Seventy-Five Thousand Eight Hundred Fourty-Eight Dollars (\$4,238,275,848) and in Kendall County is Four Hundred Fifty-Four Million Five Hundred Ninety-Nine Thousand Four Hundred Forty-One Dollars (\$454,599,441), as the property is assessed or equalized by the Department of Revenue for the current year. The Will County Clerk is hereby requested, authorized and directed to ascertain the rate per cent which, upon the total valuation of all property subject to taxation within the City of Joliet as ascertained herein, will produce a net amount not less than the total amount directed to be levied. The Will County Clerk is further requested, authorized and directed that as soon as that rate percent is ascertained that the Will County Clerk certify the rate percent under his/her signature and seal of office to the Kendall County Clerk. The Kendall County Clerk is hereby requested, authorized and directed to extend the tax against all property in Kendall County within the limits of the City of Joliet as provided by law and in accordance with this Ordinance.

SECTION 10: This Ordinance shall be considered severable, and the invalidity of any section, clause, paragraph, sentence or provision of the Ordinance shall not affect the validity of any other portion of this Ordinance.

SECTION 11: This Ordinance shall take effect immediately upon its passage.

Mayor, City of Joliet,	
Will and Kendall Counties, Illinois	

ATTEST:

City Clerk, City of Joliet, Will and Kendall Counties, Illinois

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