

ORDINANCE NO. 2468

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR
THE FISCAL YEAR BEGINNING JANUARY 1, 2022, AND ENDING
DECEMBER 31, 2022, FOR THE VILLAGE OF MELROSE PARK,
COUNTY OF COOK, STATE OF ILLINOIS.**

**ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF MELROSE PARK**

THIS 12TH DAY OF DECEMBER, 2022

**RONALD M. SERPICO, Village President
MARY ANN PAOLANTONIO, Village Clerk**

Board of Trustees

**ANTHONY N. ABRUZZO
JAIME ANGUIANO
ARTURO MOTA
LOUIS "SONNY" NICOTERA
ANTHONY J. PRIGNANO
MARY RAMIREZ TACONI**

Published by authority of the
President and Board of Trustees
of the Village of Melrose Park,
Cook County, Illinois on
this 13th day of December, 2022

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* * * * *

WHEREAS, the Village of Melrose Park, County of Cook, State of Illinois (the “Village”) is a duly organized and existing municipality and unit of local government created under the provisions of the laws of the State of Illinois, and is operating under the provisions of the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto, with full powers to enact ordinances and adopt resolutions for the benefit of the residents of the Village; and

WHEREAS, the Village President (the “President”), the Honorable Ronald M. Serpico, the Village Clerk, the Honorable Mary Ann Paolantonio, and the Board of Trustees of the Village (the “Village Board”), the Honorable Anthony J. Prignano, Arturo J. Mota, Mary Ramirez-Taconi, Jaime Anguiano, Anthony N. Abruzzo and Louis “Sonny” Nicotera, constitute the duly elected, qualified and acting officials of the Village; and

WHEREAS, the President and the Village Board (together, the “Corporate Authorities”) have previously determined and do hereby determine that the amounts of money specified herein, exclusive of any cost of conducting an election required by the general election law, are estimated to be necessary to be raised by taxation upon the taxable property in the Village; and

WHEREAS, the Corporate Authorities have determined and do hereby determine that it is advisable, necessary and in the best interest of the Village to levy and assess taxes for the fiscal year beginning January 1, 2022, and ending December 31, 2022, to be collected in 2023; and

NOW THEREFORE, BE IT ORDAINED by the President and the Board of Trustees of the Village of Melrose Park, Cook County Illinois, as follows:

**ARTICLE I.
IN GENERAL**

Section 01. Incorporation Clause.

All of the recitals hereinbefore stated as contained in the preambles to this Ordinance are full, true, and correct, and the Village Board does hereby, by reference, incorporate and make them part of this Ordinance as legislative findings.

Section 02. Purpose.

The purpose of this Ordinance is to approve the levy and assessment of taxes for the fiscal year beginning January 1, 2022, and ending December 31, 2022, for the Village.

Section 03. Invocation of Authority.

This Ordinance is adopted pursuant to the authority granted to the Village by the Constitution of the State of Illinois and the Illinois Compiled Statutes.

Section 04. State Law Adopted.

All applicable provisions of the Illinois Compiled Statutes, including the Illinois Municipal Code, as may be amended from time to time, relating to the purposes of this Ordinance are hereby incorporated herein by reference.

Sections 05-09. Reserved.

**ARTICLE II.
TAX LEVY.**

Section 10. Total Amount of Appropriations to be Collected from Tax Levy.

That the total amount of appropriations for all corporate purposes legally made to be collected from the tax levy of the current fiscal year is hereby ascertained to be the sum of

Eighteen Million, Two Hundred Ninety-Two Thousand, Nine Hundred Fifty and 00/100 U.S. Dollars (\$18,292,950.00).

Section 10.01. Purposes Provided For.

That the sum of Eighteen Million, Two Hundred Ninety-Two Thousand, Nine Hundred Fifty and 00/100 U.S. Dollars (\$18,292,950.00) being the total of appropriations heretofore legally made which are to be collected from the tax levy of the current fiscal year of the Village for all corporate purposes of said Village, for purposes of providing for Corporate, Refuse Collection, Street and Bridge Repair, Library Fund, Social Security Taxes, Police Pension Fund, Fire Pension Fund, Fire Protection, Police Protection, Auditing, Crossing Guards, Illinois Municipal Retirement Fund and the Civil Defense Department and as appropriated for the current fiscal year by the Budget Ordinance of the Village for the year 2022, passed by the Corporate Authorities at the legally convened meeting on or about December 12, 2022 and the same is hereby levied upon all of the taxable property in the Village subject to taxation for the current year, the specific amounts as levied for the various funds heretofore named being included herein by being placed in separate columns under the heading "Amount To Be Raised From 2022 Tax Levy," which appears over the same, the tax so levied being for the current fiscal year of the Village, and for the said appropriations to be collected from said tax levy, the total of which has been ascertained as aforesaid and being as provided in the "Village of Melrose Park, Illinois 2022 Property Tax Levy," a copy of which is attached hereto and incorporated herein as "Exhibit A" as if fully set forth herein.

Section 10.02. Amount Levied.

That the total amount of Eighteen Million, Two Hundred Ninety-Two Thousand, Nine Hundred Fifty and 00/100 U.S. Dollars (\$18,292,950.00) ascertained above, be and is hereby

levied and assessed on all property subject to taxation within the Village according to the value of said property as assessed and equalized for state and county purposes for the current year.

Section 10.03. State Authority to Adopt Ordinance.

This Ordinance is adopted pursuant to the procedures set forth in the Illinois Municipal Code; provided, however, any tax rate limitation or any other substantive limitations as to tax levies in the Illinois Municipal Code in conflict with this Ordinance shall not be applicable to this Ordinance pursuant to Section 6 of Article VII of the Constitution of the State of Illinois.

Section 10.04. Certification of Levy.

That there is hereby certified to the Cook County Clerk of Cook County, Illinois, the total amount of Eighteen Million, Two Hundred Ninety-Two Thousand, Nine Hundred Fifty and 00/100 U.S. Dollars (\$18,292,950.00) which total amount the Village requires to be raised by taxation for the current fiscal year of the Village, and the Village Clerk is hereby authorized and directed to file with the Cook County Clerk, on or before the time required by law, a certified copy of this Ordinance.

Sections 11-15. Reserved.

**ARTICLE III.
HEADINGS, SAVINGS CLAUSES,
PUBLICATION, EFFECTIVE DATE**

Section 16. Headings.

The headings for the articles, sections, paragraphs, and subparagraphs of this Ordinance are inserted solely for the convenience of reference and form no substantive part of this Ordinance nor should they be used in any interpretation or construction of any substantive provisions of this Ordinance.

Section 17. Severability.

The provisions of this Ordinance are hereby declared to be severable and should any provision, clause, sentence, paragraph, subparagraph, section or part of this Ordinance be determined to be in conflict with any law, statute or regulation by a court of competent jurisdiction, said provision, clause, sentence, paragraph, subparagraph, section or part shall be excluded and deemed inoperative, unenforceable and as though not provided for herein, and all other provisions shall remain unaffected, unimpaired, valid and in full force and effect. It is hereby declared to be the legislative intent of the Village Board that this Ordinance would have been adopted had not such unconstitutional or invalid provision, clause, sentence, paragraph, subparagraph, section or part thereof been included.

Section 18. Superseder.

All code provisions, ordinances, resolutions and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded.

Section 19. Publication.

A full, true and complete copy of this Ordinance shall be published in pamphlet form or in a newspaper published and of general circulation within the Village as provided by the Illinois Municipal Code, as amended.

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Section 20.00. Effective Date.

This Ordinance shall be in full force and effect upon passage, approval, and publication, as provided by law.

On The Individual Poll And Voice Vote Of The Board Of Trustees:

AYE VOTES: Trustee Prignano, Trustee Mota, Trustee Taconi,
Trustee Anguiano, Trustee Abruzzo, Trustee Nicotera

NAY VOTES:

ABSTAIN:

ABSENT:

SO PASSED, ADOPTED, APPROVED AND ENACTED IN AND AT THE VILLAGE
OF MELROSE PARK, COUNTY OF COOK, STATE OF ILLINOIS, THIS TWELFTH DAY
OF DECEMBER 2022 A.D.

APPROVED:



RONALD M. SERPICO
VILLAGE PRESIDENT

ATTEST:



Mary Ann Paolantonio
Village Clerk

(SEAL)

Recorded in the Municipal Records: December 12, 2022
Published in Pamphlet Form: December 13, 2022

EXHIBIT A

[VILLAGE OF MELROSE PARK TAX LEVY]

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, Ronald M. Serpico, hereby certify that I am the presiding officer of the Village of Melrose Park, Cook County, Illinois, and as such presiding officer I certify that the tax levy ordinance, Ordinance Number 2468, for the fiscal year commencing January 1, 2022 and ending December 31, 2022, a copy of which is attached hereto, as adopted pursuant to, and in all respects in compliance with, the applicable provisions of Division 2 of Article 18 of the Illinois Property Tax Code, entitled "*Truth in Taxation*," including any applicable estimate, notice and hearing requirements of Sections 18-60 through 18-85 (35 ILCS 200/18-60 through 18-85).

Date: December 12, 2022

Village of Melrose Park

By:



RONALD M. SERPICO
VILLAGE PRESIDENT

ATTEST :



MARY ANN PAOLANTONIO
VILLAGE CLERK

**CLERK'S CERTIFICATE
CERTIFICATION OF TAX LEVY ORDINANCE**


I, Mary Ann Paolantonio, the undersigned, hereby certify that I am the duly qualified and acting Village Clerk, Village of Melrose Park, Cook County, Illinois, and that, as such official, I am the keeper of the records and files of the Village.

I do further certify that the foregoing Tax Levy Ordinance of said Village for tax levy year 2022, titled,

"AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR THE
FISCAL YEAR BEGINNING JANUARY 1, 2022, AND ENDING DECEMBER
31, 2022, FOR THE VILLAGE OF MELROSE PARK, COUNTY OF COOK,
STATE OF ILLINOIS".

is the true, correct, and complete copy of said Ordinance as adopted by the Corporate Authorities at a meeting held on the 12th day of December 2022.

IN WITNESS WHEREOF, I hereunto affix my official signature this 12th day of December 2022.



Mary Ann Paolantonio, Village Clerk
Village of Melrose Park, Illinois

INTEROFFICE MEMORANDUM

TO: VILLAGE MAYOR AND VILLAGE TRUSTEES
FROM: DAVID GONZALEZ
SUBJECT: TENTATIVE 2022 TAX LEVY
DATE: NOVEMBER 1, 2022

Village Mayor & Village Trustees,

On an annual basis before the last Tuesday of December, the Village must pass the tax levy ordinance and submit it to Cook County. The Village is required to approve an estimate (tentative) of the 2022 tax levy at least 20 days in advance of passing the final levy. Attached you will find documentation that relates to the proposed 2022 tentative property tax levy.

Attachment 1: 2021 Tax Levy

The preliminary extended levy for 2021 was \$18,169,160. The levy for the Village is made of 13 funds that include the Corporate, Garbage, Police Pension, Fire Pension, IMRF, Street & Bridge, Fire Protection, Police Protection, Civil Defense, Social Security, Auditing, Crossing Guards, and Bond. The preliminary extended levy for 2021 for the Melrose Library was \$988,800.

Attachment 2: EAV History and Estimated 2021 EAV

Provided is history of the Equalized Assessed Value (EAV) from Tax year 2019 to 2020. The 2021 EAV has not yet been released by Cook County but is estimated to be 2.0% higher than 2020. The EAV for 2022 is expected to increase by an additional 2.0%.

Attachment 3: Tax Levy Collection Analysis

Provided is the Tax levy collections history for the last 6 years. The Village has been collecting at a rate of 97.2% of the levy, not including the 2021 tax levy of which collections on the second installment have been delayed.

Attachment 4: 2022 Proposed Tax Levy

Provided is the proposed Estimated tax levy for 2022. The proposed estimated levy (exclusive of debt levy) for 2022 totals \$17,332,950. The 2022 levy remains unchanged from the 2021 levy, with offsetting decreases and increases in the Fire Pension Fund and the Fire Protection Fund. The Fire Pension levy will decrease \$300,000. With monthly allotment checks to each pension from the Village in addition to the amounts levied, both the Police and Fire pension contributions will meet the annual amounts required to be funded per state law. The Fire Pension levy decrease allows those funds to go back into to the Fire Protection levy after being decreased on the 2021 levy, while also not increasing the overall levy.

The Village plans to abate all the Bonds and Debt Certificates with the exception of the 2016 Bonds. After abatements, the Village will levy \$304,403 for debt service in 2022. The Village expects the overall 2022 levy to increase by \$3,240 or 0.02%.

The Village Library is a part of the Village but has a separate agency levy. The Library 2022 proposed levy is \$960,000, which is unchanged from the 2021 levy.

Attachment 1

DATE 05/23/22

OFFICE OF THE COUNTY CLERK

CLRTM545

LEVY EDIT REPORT

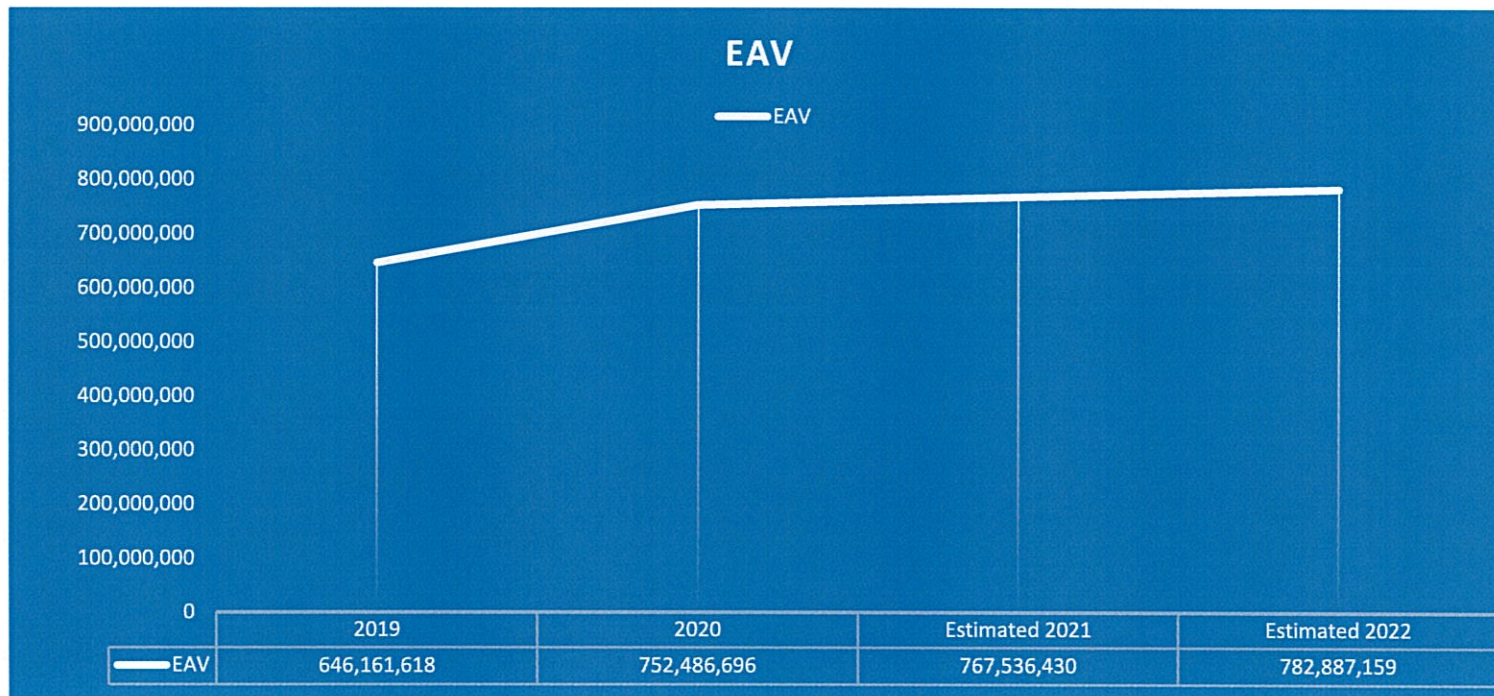
TAX YEAR 2021

AGENCY NUMBER
03-0770-000AGENCY NAME
VILLAGE OF MELROSE PARK

FUND CODE FUND DESCRIPTION	LEVY AMOUNT	LOSS AMOUNT	TOTAL LEVY	CEILING LIM	AGENCY LIMIT RATE	AGENCY LIMIT %	AGENCY LIMIT AMOUNT
001 CORPORATE	600,000	18,000	618,000	.0000 N	0.000000	0.00	0
003 BONDS & INTEREST	301,163	15,058	316,221	.0000 N	0.000000	0.00	0
004 GARBAGE	2,100,000	63,000	2,163,000	.0000 N	0.000000	0.00	0
005 LIBRARY	0	0	0	.0000 N	0.000000	0.00	0
006 POLICE PENSION	4,400,000	132,000	4,532,000	.0000 N	0.000000	0.00	0
007 FIRE PENSION	5,500,000	165,000	5,665,000	.0000 N	0.000000	0.00	0
008 I.M.R.F.	300,000	9,000	309,000	.0000 N	0.000000	0.00	0
009 STREET & BRIDGE	2,000,000	60,000	2,060,000	.0000 N	0.000000	0.00	0
010 PUBLIC BENEFIT	0	0	0	.0000 N	0.000000	0.00	0
013 FIRE PROTECTION	1,107,250	33,218	1,140,468	.0000 N	0.000000	0.00	0
014 POLICE PROTECTION	710,700	21,321	732,021	.0000 N	0.000000	0.00	0
015 CIVIL DEFENSE	95,000	2,850	97,850	.0000 N	0.000000	0.00	0
016 SOCIAL SECURITY	450,000	13,500	463,500	.0000 N	0.000000	0.00	0
018 AUDITING	50,000	1,500	51,500	.0000 N	0.000000	0.00	0
019 LIABILITY INSURANCE	0	0	0	.0000 N	0.000000	0.00	0
023 CROSSING GUARDS	20,000	600	20,600	.0000 N	0.000000	0.00	0
224 TAX ANTICIPATION NOTES	0	0	0	.0000 N	0.000000	0.00	0
400 LIMITED BONDS	0	0	0	.0000 N	0.000000	0.00	0
AGENCY TOTALS	17,634,113	535,047	18,169,160				

Attachment 2: EAV History and Estimated 2022 EAV

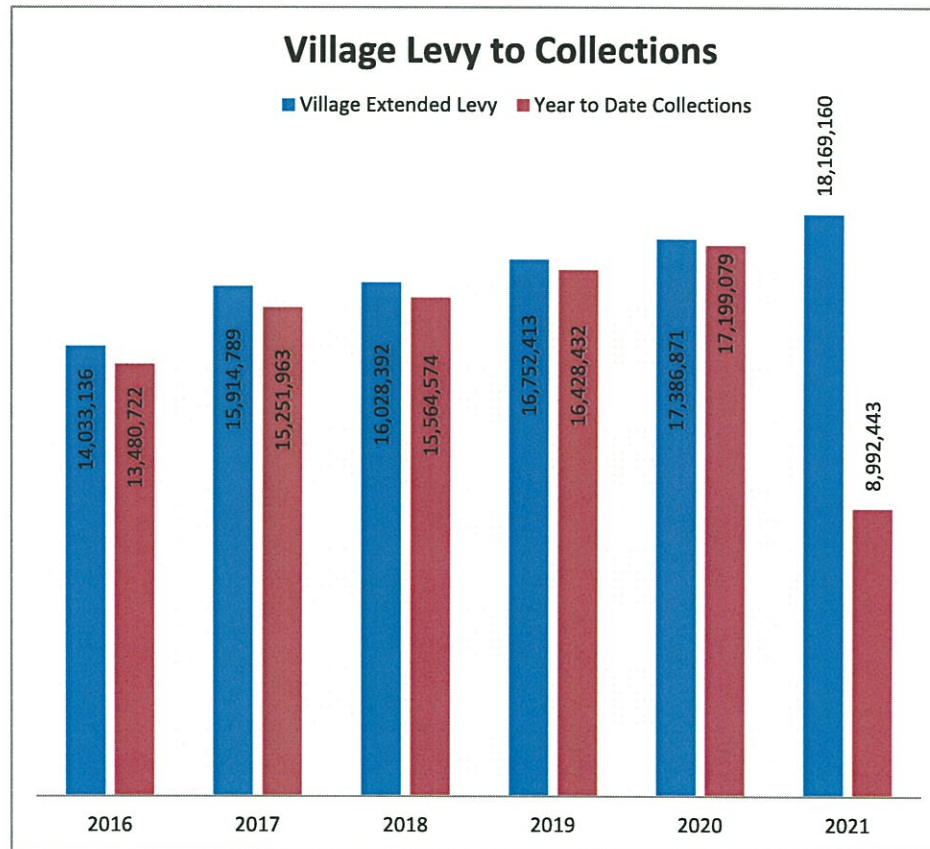
Village of Melrose Park
EAV History and Estimated 2022 EAV



Attachment 3: Tax Levy Collection

Village of Melrose Park

	2016	2017	2018	2019	2020	2021
Village Extended Levy	14,033,136	15,914,789	16,028,392	16,752,413	17,386,871	18,169,160
Year to Date Collections	13,480,722	15,251,963	15,564,574	16,428,432	17,199,079	8,992,443
Percent Collected	96.06%	95.84%	97.11%	98.07%	98.92%	49.49%



Attachment 4 : 2022 Proposed Levy

Village of Melrose Park
Levy Analysis
For Tax Levy Year 2022

	2019 646,161,618	2020 752,486,696	Estimated 2021 767,536,430	Tentative Estimated 2022 782,887,159	Increase (Decrease)	
EAV	2.5155	2.2420	2.2975	2.2529		
Tax Rate						
Corporate	3,828,131	4,285,563	600,000	600,000	0	
Garbage	2,100,000	2,100,000	2,100,000	2,100,000	0	
Police Pension	2,100,000	2,170,000	4,400,000	4,400,000	0	
Fire Pension	2,700,000	2,800,000	5,500,000	5,200,000	(300,000)	
IMRF	316,534	325,000	300,000	300,000	0	
Street & Bridge	2,084,401	2,210,000	2,000,000	2,000,000	0	
Fire Protection	979,790	1,075,000	1,107,250	1,407,250	300,000	
Police Protection	672,442	690,000	710,700	710,700	0	
Civil Defense	91,235	93,000	95,000	95,000	0	
Social Security	720,000	475,000	450,000	450,000	0	
Auditing	100,000	100,000	50,000	50,000	0	
Crossing Guards	45,042	30,000	20,000	20,000	0	
	15,737,575	16,353,563	17,332,950	17,332,950	0	0.00%
Debt Service						
Bonds	516,868	516,858	301,163	304,403	3,240	
Total Village Debt Levy	516,868	516,858	301,163	304,403	3,240	
Total Village Levy	16,254,443	16,870,421	17,634,113	17,637,353	3,240	0.02%
Library- Total Levy	1,079,187	968,000	960,000	960,000	0	0.00%