

RESOLUTION NO. 2008-20

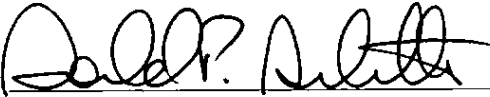
A RESOLUTION AUTHORIZING THE MAYOR AND CITY CLERK OF THE CITY OF ST. CHARLES TO EXECUTE AN INTERGOVERNMENTAL AGREEMENT REGARDING PROPERTY TAX APPEALS

BE IT RESOLVED by the CITY COUNCIL OF THE CITY OF ST. CHARLES, KANE AND DU PAGE COUNTIES, ILLINOIS, that the MAYOR and CITY CLERK be and the same are hereby authorized to execute that certain Agreement, in substantially the form attached hereto and incorporated herein as Exhibit "A", by and on behalf of the CITY OF ST. CHARLES.

Presented to the City Council of the City of St. Charles, Illinois this 21st day of April, 2008.

Passed by the City Council of the City of St. Charles, Illinois this 21st day of April 2008.

Approved by the Mayor of the City of St. Charles, Illinois this 21st day of April, 2008.



Mayor Donald P. DeWitte

Attest:



City Clerk



Council Vote:

Ayes: 10

Nays: 0

Abstain: _____

Absent: _____

INTERGOVERNMENTAL AGREEMENT

THIS AGREEMENT is made and entered into by and between certain taxing districts located in St. Charles Township, Kane County, Illinois, listed on Exhibit A, attached hereto and made a part hereof (“Taxing Districts”)

WITNESSETH:

WHEREAS, each of the parties to this Agreement is a governmental unit which exercises the power of taxation of real property and which is dependent to some degree upon tax revenues to carry out its duties and purposes; and

WHEREAS, certain property owners within the taxing areas of the parties to this Agreement have filed complaints seeking to reduce the assessed valuation of their properties; and

WHEREAS, the Taxing Districts wish to join together to review, monitor, contest and defend the assessed valuation of real property within the boundaries of their districts; and

WHEREAS, the Taxing Districts are authorized to enter into this Intergovernmental Agreement pursuant to Section 3 of the *Intergovernmental Cooperation Act*, 5 ILCS 220/3.

NOW, THEREFORE, in consideration of the terms and conditions contained in this Intergovernmental Agreement, and other good and valuable consideration, the Taxing Districts agree as follows:

1. **Purpose**. The purpose of this Intergovernmental Agreement is to review, monitor, contest and defend the assessed valuation of real property within the boundaries of the Taxing Districts.

2. **Method.** Upon approval of this Agreement, each taxing District shall designate a contact person within seven (7) days, to whom all correspondence from the Kane County Board of Review (“Board of Review”) and the Illinois Property Tax Appeal Board (“PTAB”) will be sent. The designated contact person from the St. Charles Community Unit School District No. 303 shall act as the liaison (“Liaison”) between the Taxing Districts and the Board of Review and PTAB. All information relating to matters covered by this Agreement shall be sent to the Liaison.

This Agreement shall only apply to real property that is before the Board of Review or the PTAB in which the taxpayer is requesting a reduction in Equalized Assessed Value (EAV) of \$333,000 or more. When such a reduction is sought, the Taxing Districts will be notified via email. Each Taxing District must notify the Liaison within seven (7) days of receipt of the notice whether or not it wants to challenge the reduction. If a majority of the Taxing Districts wish to challenge the reduction, then all the Taxing Districts will support the Board of Review in its challenge to the petition and pay their proportionate share of costs as set forth in Section 4 of this Agreement. If a majority of the Taxing Districts do not wish to challenge the reduction, then the Board of Review shall represent the interests of the Taxing Districts to the greatest extent possible without the Taxing Districts’ financial contribution.

3. **Powers of the Liaison.** The Liaison is hereby empowered to perform all acts necessary to the accomplishment of the aforesaid purpose including but not limited to hiring appraisers, consultants and attorneys.

4. **Procedure and Funding.** All funds necessary to accomplish the aforesaid purpose shall be payable pro rata based upon the member Taxing District’s respective portion of the tax rate for each property in question with the exception that the County of

Kane shall pay fifty percent (50%) of the cost of all appraisals requested by the Board of Review. All salaries, fees, per-diems and other costs and expenses of the Taxing Districts' members are the sole responsibility of the governmental unit which employs those persons.

5. **Handling and Accountability of Funds.** The Liaison shall be responsible for handling the financial matters resulting from this Intergovernmental Agreement. All funding necessary to effectuate the purpose of this Intergovernmental Agreement shall be paid within thirty (30) days of billing.

The Liaison shall determine the amount owed by each of the Taxing Districts to this Intergovernmental Agreement as to each property for which expenditure of funds is required.

A report of all receipts and disbursements shall be forwarded to the Taxing District's Board of the parties to this Agreement on a quarterly basis. These reporting requirements shall only apply to any quarter in which receipts or disbursements have occurred.

6. **Submission of Appraisals and Report of Experts.** All reports or appraisals obtained from any experts pursuant to the purpose of this Intergovernmental Agreement shall be made available to each of the parties hereto.

7. **Additional Parties.** This Intergovernmental Agreement may be amended at any time for the purpose of adding additional parties. Those parties must be governmental units with taxing power within St. Charles Township, Kane County, Illinois and shall be admitted in the same manner as and shall have the same rights, responsibilities and duties as the original signatories to this Intergovernmental Agreement.

8. **Withdrawal.** Any party to this Intergovernmental Agreement shall have the right to withdraw from this Intergovernmental Agreement, in the following manner:

- a. The board of the withdrawing Taxing District shall pass a resolution declaring its intention to withdraw effective on a specified date, which shall not be less than thirty (30) days from the date of its resolution, and shall send a certified copy of said resolution to the Liaison not less than thirty (30) days before the effective date of the withdrawal.
- b. Withdrawal by any Taxing District shall not result in the discharge of any legal or financial liability incurred by such Taxing District before the effective date of withdrawal. All such liabilities shall continue until properly discharged or settled by the withdrawing Taxing District.

9. **Duration of Intergovernmental Agreement.** This Intergovernmental Agreement shall become effective upon the date of its approval by the board of each of the parties hereto. It shall remain in effect indefinitely in full force and effect until the occurrence of either of the following events:

- a. All Taxing District have withdrawn as provided for in Section 8, or
- b. All Taxing Districts, or all remaining governmental units, mutually agree to terminate this Intergovernmental Agreement by joint resolution passed by the boards of the parties to the Intergovernmental Agreement.

The termination of this Intergovernmental Agreement shall not act to discharge any liability incurred by the Taxing Districts who are parties to this Intergovernmental Agreement. After the effective date of termination, the Liaison shall discharge the debts and liabilities incurred under this Intergovernmental Agreement until such time as those have been fully discharged.

IN WITNESS WHEREOF, the parties hereto have caused this Intergovernmental Agreement to be signed and approved by the proper officers of each of the contracting parties, and attested by the proper officer, on the dates written below.

ST. CHARLES COMMUNITY
UNIT SCHOOL DISTRICT 303
KANE COUNTY, ILLINOIS
By: [Signature]
Its: Superintendent
Dated: Feb 12, 2008

CITY OF ST. CHARLES
KANE COUNTY, ILLINOIS
By: [Signature]
Its: Mayor
Dated: 4/21/08

ST. CHARLES TOWNSHIP
KANE COUNTY, ILLINOIS
By: [Signature]
Its: Superior
Dated: 19 February 2008

ST. CHARLES TOWNSHIP ROA
KANE COUNTY, ILLINOIS
By: [Signature]
Its: Navy Commr
Dated: 19 Feb 08

ST. CHARLES TOWNSHIP CEMETERY
KANE COUNTY, ILLINOIS
By: [Signature]
Its: Superior
Dated: 19 February 2008

ST. CHARLES PARK DISTRICT
KANE COUNTY, ILLINOIS
By: [Signature]
Its: [Signature]
Dated: 2-10-08

ST. CHARLES PUBLIC LIBRARY
KANE COUNTY, ILLINOIS
By: [Signature]
Its: Director
Dated: 1-8-09

ELGIN COMMUNITY COLLEGE
KANE COUNTY, ILLINOIS
By: [Signature]
Its: Board Chair
Dated: 2-19-08

COUNTY OF KANE
KANE COUNTY, ILLINOIS
By: [Signature]
Its: Chairman
Dated: 2-27-09

EXHIBIT A

- St. Charles Community Unit School District 303
- City of St. Charles
- St. Charles Township
- St. Charles Township Road District
- St. Charles Township Cemetery
- St. Charles Park District
- St. Charles Library
- Elgin Community College
- County of Kane