

VILLAGE OF BRADLEY

RESOLUTION NO. R-08-22-03

A RESOLUTION ESTABLISHING A PROGRAM FOR THE REFUND OF 2021 PROPERTY TAXES WITHIN THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS

ADOPTED BY THE
BOARD OF TRUSTEES OF THE
VILLAGE OF BRADLEY

THIS 8th DAY OF AUGUST, 2022

Published in pamphlet form by the authority of the Board of Trustees of the Village of Bradley, Kankakee County, Illinois this 8th day of August, 2022.

ORDINANCE NO. R-08-22-03

**A RESOLUTION ESTABLISHING A PROGRAM FOR THE REFUND OF 2021
PROPERTY TAXES WITHIN THE VILLAGE OF BRADLEY, KANKAKEE COUNTY,
ILLINOIS**

WHEREAS, the Corporate Authorities of the Village of Bradley, Kankakee County, Illinois, have the authority to adopt resolutions and to promulgate rules and regulations that pertain to its government and affairs and protect the public health, safety, and welfare of its citizens; and

WHEREAS, Sections 8-11-1.3, 8-11-1.4, 8-11-1.5 of the Illinois Municipal Code (65 ILCS 5/8-11-1.3; 65 ILCS 5/8-11-1.4, 65 ILCS 5/8-11-1.5) authorize the Corporate Authorities of the Village, after referendum approval, to impose non-home rule municipal retailers' and service occupation taxes, as well as non-home rule municipal use taxes (collectively the "Sales Taxes"), for expenditure on public infrastructure and/or property tax relief; and

WHEREAS, on January 27, 2020, the Corporate Authorities of the Village adopted Resolution No. 1-20-3 ("A Resolution Proclaiming the Village of Bradley's Intent to Earmark Revenue from Sales Taxes for the Purpose of Granting Property Tax Relief, Expenditure on Public Infrastructure, and Supporting Municipal Operations") and therein expressed their intent to provide property tax relief to all property owners in the Village should the Village's proposed Sales Taxes receive referendum approval; and

WHEREAS, on March 17, 2020, the citizens of the Village of Bradley passed a referendum authorizing the Corporate Authorities of the Village to impose the Sales Taxes; and

WHEREAS, on April 13, 2020, the Corporate Authorities of the Village imposed the Sales Taxes by adopting Ordinance No. O-4-20-2 ("An Ordinance Imposing a Non-Home Rule Municipal Retailer's Occupation Tax, A Non-Home Rule Municipal Service Occupation Tax, and a Non-Home Rule Municipal Use Tax in the Village of Bradley, Kankakee County, Illinois"); and

WHEREAS, the Corporate Authorities of the Village now wish to establish a property tax refund program for the Village to permit the use of revenues generated by the Sales Taxes to provide property tax relief to the owners of property located within the Village, as set forth in this Resolution.

NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF BRADLEY, KANKAKEE COUNTY, ILLINOIS, PURSUANT TO ITS STATUTORY AUTHORITY, AS FOLLOWS:

SECTION 1. The Corporate Authorities hereby find that the recitals contained in the preamble are true and correct, and incorporate it into this resolution by this reference.

SECTION 2. There is hereby established a property tax refund program for the Village of Bradley, Kankakee County, Illinois, in order to entitle all owners of property located within

the Village of Bradley to apply for a refund of 100% of the Village's portion of their 2021 property taxes, which are payable in 2022:

1. The refund shall apply uniformly to all parcels of property located within the Village, however described.
2. Each property owner that desires to receive a refund must complete an application (Exhibit A) and submit the same along with all specified documents and information on or before January 31, 2023 and a copy of the property owner's 2021 Kankakee County property tax bill.
3. Property owners are not eligible for a refund if they owe past due bills to the Village at the time of application and/or refund or if the 2021 property taxes have not been paid in full as of the date of the application.
4. Property owners must (i) have had legal or equitable title to the property for which the refund is sought continuously between January 1, 2021, and December 31, 2021 and must (ii) have legal or equitable title to such property on the date of the application.
5. Property owner must have paid all of the 2021 property taxes applicable to their property, either directly or through their mortgage lender, and no other prior or subsequent owner may have paid, in whole or part, such taxes.
6. The Village of Bradley may verify any of the information the applicant has provided at any time during a three-year period.
7. The Village of Bradley is not responsible for any application lost in the mail.
8. The Village of Bradley will not prorate the property tax refund for partial year ownership.
9. The Village may establish additional criteria in order to administer refund of property taxes.
10. The property tax refund for the 2021 tax year shall be 100% of the Village of Bradley share of the property tax bill.
11. Upon receipt of any application for a property tax refund pursuant to the program created by this Resolution, the Village's Finance Director shall review the application and make a determination of eligibility. If the Finance Director determines that the Applicant is eligible to receive a refund, the Finance Director shall mail a check for the amount of such refund to the Applicant at their address, as given in their application or otherwise in writing. In the event that any refund check remains uncashed one hundred and eighty (180) days after the date on which it was mailed to the Applicant, such check shall be null and void and the

amount of such unclaimed refund shall be returned to the general corporate fund of the Village.

SECTION 3. Each Section and part thereof of this resolution is deemed to be severable and should any section or part hereof be held invalid or unconstitutional by any court of competent jurisdiction, such ruling shall not affect the validity or constitutionality of the remaining portion(s) of this resolution.

SECTION 4. That this Resolution shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law. All resolutions, motions or orders in conflict herewith be, and the same hereby are, to the extent of such conflict, repealed.

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PASSED by the Board of Trustees on a roll call vote on the 8th day of August, 2022.

TRUSTEES:

RYAN LEBRAN	Aye - <u>X</u>	Nay - <u> </u>	Absent - <u> </u>
BRIAN BILLINGSLEY	Aye - <u>X</u>	Nay - <u> </u>	Absent - <u> </u>
DARREN WESTPHAL	Aye - <u>X</u>	Nay - <u> </u>	Absent - <u> </u>
BRIAN TIERI	Aye - <u>X</u>	Nay - <u> </u>	Absent - <u> </u>
GRANT VANDENHOUT	Aye - <u>X</u>	Nay - <u> </u>	Absent - <u> </u>
GENE JORDAN	Aye - <u>X</u>	Nay - <u> </u>	Absent - <u> </u>

VILLAGE PRESIDENT:

MICHAEL WATSON Non-Voting - X

TOTALS: Aye - 6 Nay - 0 Absent - 0

ATTEST:



JULIE TAMBLING, VILLAGE CLERK

APPROVED this 8th day of August, 2022.



MICHAEL WATSON, VILLAGE PRESIDENT

ATTEST:



JULIE TAMBLING, VILLAGE CLERK

STATE OF ILLINOIS)
)
COUNTY OF KANKAKEE)

§§

I, Julie Tambling, Village Clerk of the Village of Bradley, County of Kankakee and State of Illinois, DO HEREBY CERTIFY that the attached is a true, perfect, and complete copy of Resolution Number R-08-22-03, "A RESOLUTION ESTABLISHING CRITERIA FOR PROPERTY TAX REFUND AUTHORIZED BY RESOLUTION R-01-20-03.," which was adopted by the Village Corporate Authorities at a meeting held on the 8th day of August, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand in the Village of Bradley, County of Kankakee and State of Illinois, on this 8th day of Aug, 2022.



JULIE TAMBLING, VILLAGE CLERK

(SEAL)



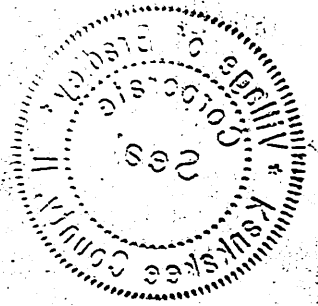
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Agenda Cover Memorandum

Meeting Date:

8/8/22

Fiscal Year: 2023

Internal Review
Initials
Date

Agenda Item: Ordinance regarding 2021 property Tax Rebate

Item Type: Ordinance Resolution Other

Action Requested: Approval First Reading For Discussion Informational

Staff Contact: Name: Robert Romo

Phone: 815 936-5107

Email: rromo@bradleyil.us

Brief Summary:

On January 27, 2020 the Village passed Resolution R-01-20-03. "A Resolution proclaiming the Village of Bradley's intent to earmark revenue from sales taxes for the purpose of granting property tax relief, expenditures on public infrastructure, and supporting municipal operations." On March 17, 2020 a referendum was put on the ballot, and overwhelmingly passed, to add an additional 1% non-home rule sales tax to certain items in order to accomplish what was earmarked above.

This additional sales tax has drastically changed the finances of the Village and has enabled us to hire more first responders, improve our infrastructure and provide property tax relief to all property owners in the Village of Bradley. Attached is a Resolution that lays out the criteria for those who able to participate. The following criteria is listed below.

1. The refund shall apply to all parcels residential, commercial, industrial and farm.
2. Property owners must complete an application (Exhibit A) prepared by the Village and submit the same along with the specified on or before January 31, 2023 and a copy of the property owners 2021 Kankakee County property tax bill.
3. Property owners are not eligible for a refund if they owe past due bills to the Village at the time of application and/or refund or if the 2021 property taxes are not paid in full.
4. Property owners must have legal or equitable title to such property continuously between January 1, 2021 to December 31, 2021 and currently own the same property at the time of application.
5. Property owner must have paid all of the 2021 real estate taxes, either directly or through their mortgage lender and there is no other prior subsequent owner who has paid, in whole or part, such taxes.



Agenda Cover Memorandum

6. The Village of Bradley may verify any of the information the applicant has provided at any time during a three-year period.
7. The Village of Bradley is not responsible for any application lost in the mail.
8. The Village of Bradley will not prorate the property tax refund for partial year ownership.
9. The Village may establish additional criteria in order to administer refund of property taxes.
10. The property tax rebate for the 2021 tax year shall be 100% of the Village of Bradley share of the property tax bill.

STAFF RECOMMENDATION

Staff recommends that the Village Board approve the proposed resolution in order to establish clear rules in administering the property tax refunds.

ATTACHMENT

1. Draft Resolution

Financial (if applicable)

Is this a budgeted item? Yes No