



Town of Cortland

Board of Trustees Town Board Meeting

Town Hall, 59 S. Somonauk Road Cortland, IL 60112

November 10, 2025 at 7:00 PM

AGENDA

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

APPROVAL OF AGENDA

PUBLIC WISHING TO SPEAK

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

1. Consider a motion to Approve an Intergovernmental Agreement Between The DeKalb County Information Management Office, DeKalb County Sheriff's Office, and Municipalities Utilizing DeKalb County's Network and Infrastructure for the OneSolution Mobile Computing Application (MCT). *(Approval of this Agreement allows continued use of RMS services through the County's equipment.)*
2. Consider a motion to Approve an Ordinance Authorizing the Execution of the Illinois Municipal League Risk Management Association Minimum/Maximum Premium Agreement. *(This Ordinance is a one-year agreement for calendar year 2026 with the intention of meeting a lower premium.)*
3. Approval of Annual Tax Levy Ordinances - Julie Wons, Lauterbach & Amen
4. Consider a motion to Approve An Ordinance Approving and Authorizing the Execution of a First Amendment to the TIF Redevelopment Agreement between the Town of Cortland and Cortland Flooring, Inc. an Richard Jonutz; Cortland Tax Increment Financing District *(First Amendment adds Jonutz Farms, LLC as an entity to the developer names)*

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

DEPARTMENT HEAD REPORTS

COMMENTS

MAYOR'S REPORT

ADJOURNMENT

**INTERGOVERNMENTAL AGREEMENT
BETWEEN THE DEKALB COUNTY INFORMATION MANAGEMENT OFFICE,
DEKALB COUNTY SHERIFF'S OFFICE AND MUNICIPALITIES UTILIZING DEKALB
COUNTY'S NETWORK AND INFRASTRUCTURE FOR THE ONESOLUTION MOBILE
COMPUTING APPLICATION (MCT)**

THIS INTERGOVERNMENTAL AGREEMENT ("Agreement"), entered into by and between DeKalb County, Illinois, a unit of local government of the State of Illinois and the DeKalb County Sheriff's Office ("DeKalb County") and Cortland Police Department, an Illinois Municipal Corporation, ("Agency"), is as follows:

WHEREAS, the Constitution of the State of Illinois of 1970, Article VII, Section 10, provide that units of local government may contract or otherwise associate among themselves to obtain or share services and to exercise, combine, or transfer any power or function in any manner not prohibited by law or by ordinance and may use their credit, revenues, and other resources to pay costs related to intergovernmental activities; and

WHEREAS, the Agency and DeKalb County are units of local government within the meaning of Article VII, Section 10 of the Illinois Constitution of 1970 who are authorized to enter into intergovernmental agreements pursuant to the Intergovernmental Cooperation Act, 55 ILCS 220/1 *et seq.*; and

WHEREAS, each governing body finds that the OneSolution Mobile Computing Application (MCT) is a necessary tool for policing purposes and that the performance of this Agreement is in the best interests of both parties, that the undertaking will benefit the public, and that the division of costs fairly compensates the performing party for the services or functions under this agreement.

NOW, THEREFORE, in consideration of the premises and the mutual covenants hereafter set forth, the parties agree as follows:

1. **Incorporation.** The above recitals are incorporated as if fully restated herein.
2. **Effective Date.** This Agreement is effective as of its date of execution by both parties.
3. **MCT Server Usage.** The parties recognize the need for each policing agency within DeKalb County to have access to MCT through DeKalb County Government's Network, and that such access will necessitate the access and use of DeKalb County servers, which expense and costs should be appropriately divided between each of the accessing agencies.

4. **Obligations of DeKalb County.** DeKalb County will provide the following services for Agency to connect to DeKalb County's network and infrastructure to use MCT through the DeKalb County Sheriff's Office. Such includes:
- IT Services included in pricing Windows server cost, licensing, storage, updates, maintenance and equipment replacement costs.
 - Server cost, licensing, updates, maintenance and renewals.
 - Remote connectivity through DMZ and/or VPN to DeKalb County's network.
 - VPN licensing, setup and maintenance costs.
 - Firewall security equipment cost, licensing, maintenance, and equipment replacement cost.
 - Database software licensing cost, database storage, renewals, updates and maintenance.
 - Message switch server cost, connectivity, maintenance and equipment replacement cost.
 - Connectivity to OneSolution CAD and RMS servers, including the cost of the servers, database space, maintenance and replacement costs.
 - SSL certificate purchase and renewals.
 - DNS setup and configuration.
 - Routine back-up of servers, configurations and data.
5. **Fees to be Remitted.** In consideration of the above costs and services, each municipality will pay the following amount annually in accordance with the number of users that their policing agency utilizes:

Agency Count of Mobile MCT Users	Amount Paid to County for IT Services*, Annually
1 – 10	\$1,500
11 – 15	\$2,000
16 – 20	\$2,500
21 – 25	\$3,000
26 – 30	\$3,500
31 – 35	\$4,000
36 – 40	\$4,500
40 +	\$5,000

The costs of equipment, licensing, maintenance, ongoing support and the added impact on the County's network and security were included in these costs. Standard dispatching fees are not included in these costs.

6. **Additional Licensing Fees.** It is understood by the parties that the above fees do not include fees that the Sheriff's Office may charge for additional software licensing for MCT. Further, Agency will need to contact CentralSquare to make arrangements for a license to utilize the subject software. Any fees charged by CentralSquare are separate, and in addition to, the charges being paid to DeKalb County under this agreement.

7. **Software Installation & Updates.** The installation of software, as well as software updates, will be the responsibility of each individual agency. DeKalb County will not be responsible for any software installation or support. It is understood by the parties that in order to maintain system stability, each computer utilizing the CentralSquare software must update it to the newest version that DeKalb County IMO requires. The failure to update devices as instructed may result in such devices no longer being able to access the network.
8. **CentralSquare Support.** Any software support for use of the CentralSquare MCT software must be obtained directly from them. To that end, there is a CentralSquare Customer Portal that can be accessed to obtain support as well as necessary software updates.
9. **Standard Protocols Control.** The parties understand and agree that the use of this MCT software shall not take the place of standard protocols for reporting individual details, such as events, address, etc. to dispatchers. To that end, any changes to GIS data should not be made through the individual computers, but rather reported to dispatch so that it is properly integrated into the GIS system.
10. **Equipment.** The only equipment that DeKalb County will provide for use of these services will be the "Token" that must be utilized to access the network. All remaining equipment necessary to access the DeKalb County network, and to utilize CentralSquare's MCT software, must be purchased by the individual police/fire departments and must conform to the minimum requirements set by CentralSquare. DeKalb County will not provide wireless internet service for the individual agencies. It is understood and agreed that DeKalb County makes no implied warranty as to the suitability of individual agencies' equipment for use under this agreement.
11. **Loss of Tokens.** It is Agency's responsibility to keep their Tokens secure at all times. Should Agency staff misplace or lose a Token, it must be reported immediately to DeKalb County Dispatch so that it can be deactivated and another Token issued.
12. **Leads Licensing.** The ability to access LEADS information with the subject MCT system will be dependent on Agency obtaining their own LEADS licensing. DeKalb County will not be responsible for providing such licensing.
13. **Payment.** All payments are to be made in accordance with the Local Government Prompt Payment Act, 50 ILCS 505/1 *et seq.* DeKalb County will submit to Agency an invoice for all amounts due to DeKalb County for that year's services. Failure to timely submit an invoice does not constitute a waiver of the amount owed. Should

services not be utilized for an entire year, no refunds will be issued for previously submitted payments.

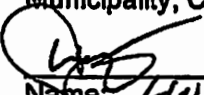
- 14. Mutual Indemnification.** Partner Agencies and The County and/or Sheriff, each at its sole expense, shall indemnify, defend and hold harmless the other Party, its officers, agents, servants, employees, and elected officials from and against any and all lawsuits, claims, causes of action, demands, liability and judgments for injury or damages to persons or property (including, but not limited to, expenses for reasonable attorneys' fees and disbursements and liabilities assumed by the other Party in connection therewith), in any way arising out of or through the negligence, or willful & wanton, or intentional acts or omissions or breach of this Agreement, or any representation hereunder, of the indemnifying Party, its officers, agents, servants and employees, except to the extent caused by the negligence, breach of this Agreement or any representation hereunder, or willful & Wanton, intentional actions or omissions of the other Party, its officers, elected officials, agents, servants or employees. The parties shall each shall give the other Party immediate written notice of any lawsuit, claim, cause of action, action, demand, liability and judgment which may be subject to this provision. This provision shall survive termination of this Agreement.
- 15. Force Majeure.** Neither party will be responsible to the other for damage, loss, injury, or interruption of work if the damage, loss, injury, or interruption of work is caused solely by conditions that are beyond the reasonable control of the parties, and without the intentional misconduct or negligence, of that party (hereinafter referred to as a "force majeure event"). To the extent not within the control of either party, such force majeure events include: acts of God, acts of any governmental authorities, fire, explosions or other casualties, vandalism, and riots or war. A party claiming a force majeure event shall promptly notify the other party in writing, describing the nature and estimated duration of the claiming party's inability to perform due to the force majeure event. The cause of such inability to perform will be remedied by the claiming party with all reasonable dispatch.
- 16. Assignment.** Neither party shall assign, sublet, sell, or transfer its interest in this Agreement without the prior written consent of the other.
- 17. Choice of Law and Venue.** This Agreement shall be construed in accordance with the law and Constitution of the State of Illinois and if any provision is invalid for any reason such invalidations shall not render invalid other provisions which can be given effect without the invalid provision. The parties agree that the venue for any legal proceedings between them shall be the Circuit Court of DeKalb County, Twenty-Third Judicial Circuit, State of Illinois. Each of the parties hereby waives any right to trial by jury in any suit or proceeding arising out of or relating to this Agreement.
- 18. Notice.** Any notice required or permitted to be given pursuant to this Agreement shall be duly given if sent by fax, certified mail, or hand delivery and received, in the

case of notice to DeKalb County, to Information Management Office, Attention: Director, address: 200 North Main Street, Sycamore, IL 60178 *with copy sent to:* DeKalb County Sheriff, Public Safety Building, 150 North Main Street, Sycamore, IL 60178. And, in the case of Cortland Police Department, to: 250 S Halwood St, Cortland, IL 60112.

19. **Term.** This Agreement shall be in full force and effect for a period of one (1) year from the date of execution. It will then automatically renew for successive one (1) year periods for no more than three (3) subsequent years. After this time the Agreement will have to be renegotiated to ensure that it still meets the needs of the parties.
20. **Termination.** Either party may terminate this Agreement by providing sixty (60) calendar days advanced written notice to the other party. No additional penalties or early termination charges will be required upon termination, and there will be no refunds issued for previously paid invoices.
21. **Amendment.** This agreement may be amended in writing only by written consent of all parties to it.
22. **Waiver of Terms.** DeKalb County and/or Agency's waiver of any term, condition, or covenant or breach of any term, condition, or covenant, shall not constitute a waiver of any other term, condition, or covenant, or the breach thereof
23. **Timely Performance.** All actions, activities, consents, approvals and other undertakings of the parties in this Agreement shall be performed in a reasonable and timely manner.
24. **Counterparts.** This Agreement may be executed in counterparts (including facsimile signatures), each of which shall be deemed to be an original and both of which shall constitute one and the same Agreement.
25. **No Presumption Against Drafter.** Each of the parties has jointly participated in the negotiation and drafting of this Agreement. In the event of an ambiguity or a question of intent arises, this Agreement shall be construed as if drafted jointly by each of the parties and no presumptions or burdens of proof shall arise favoring any party by virtue of authorship of any of the provisions of this Agreement.
26. **Entire Agreement.** This Agreement, including the Master Agreement that this Addendum is incorporated into by reference, represents the entire Agreement between the parties and there are no other promises or conditions in any other Agreement whether oral or written. This Agreement supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged and agreed to by both parties.

Municipality, Cortland

By:

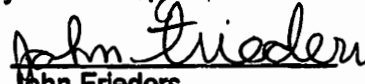

Name: LIN DARGATIS
Position, CHIEF

Date:

09/19/2025

County of DeKalb, Illinois

By:


John Frieders
Chairman, County Board
of DeKalb County

Date:

10/24/2025

DeKalb County Sheriff's Office

By:


Sheriff Andy Sullivan

Date:

9/19/25

ORDINANCE NO.2025-XX

**ORDINANCE AUTHORIZING THE EXECUTION OF THE
ILLINOIS MUNICIPAL LEAGUE RISK MANAGEMENT ASSOCIATION
MINIMUM/MAXIMUM PREMIUM AGREEMENT**

FOR THE TOWN OF CORTLAND

WHEREAS, the **Board of Trustees of the Town of Cortland**, a member in good standing of the Illinois Municipal League Risk Management Association (RMA) and party to the RMA Intergovernmental Cooperation Contract, has been fully apprised of the RMA Minimum/Maximum Premium Agreement which amends and supplements the RMA Declarations pages dated 01/01/2026 to 01/01/2027 and all endorsements thereto.

WHEREAS, the **Board of Trustees of the Town** finds it to be in the best interest of the municipality to make its RMA premium in accordance with the RMA Minimum/Maximum Premium Agreement.

NOW, THEREFORE, be it ordained by the **Board of Trustees of the Town of Cortland**

Section 1. That the execution of the RMA Minimum/Maximum Premium Agreement for a one (1) year period beginning 01/01/2026 and ending 01/01/27 is hereby authorized.

Section 2. That the **Mayor** and the **Treasurer/Comptroller** are hereby granted authority to execute the RMA Minimum/Maximum Premium Agreement which amends and supplements the RMA Declarations pages dated 01/01/2026 to 01/01/2027 and all endorsements thereto.

Section 3. That this ordinance shall take effect immediately upon its passage and approval.

PASSED THIS ____ day of _____, 20____.

AYES: _____
NAYS: _____
ABSTENTIONS: _____
ABSENT: _____

APPROVED THIS ____ day of _____, 20____.

Mark Pietrowski, Mayor

ATTEST:

Cheryl Aldis, Clerk

Minimum/Maximum Premium Agreement

This Agreement is between the Illinois Municipal League Risk Management Association (RMA), an intergovernmental association formed pursuant to Article VII, Section 10 of the Illinois Constitution of 1970 and the **TOWN OF CORTLAND**, a member of RMA. This Agreement amends and supplements the declarations pages dated January 01, 2026 to January 01, 2027 and all endorsements thereto.

1. DEFINITIONS

The following definitions shall apply for purposes of this Agreement:

- Loss Fund – Those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- Minimum Loss Fund – 85% of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- Maximum Loss Fund – 130% of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.
- Paid Claim Dollars – Those payments made by RMA on claims including defense costs against the **TOWN OF CORTLAND** minus recovery from subrogation, deductible or salvage credited against those claim payments.
- Minimum Premium – Minimum Loss Fund including reinsurance and excess premiums and administrative costs.
- Maximum Premium – Maximum Loss Fund including reinsurance and excess premiums and administrative costs.

2. MINIMUM/MAXIMUM PREMIUM BREAKDOWN

The **TOWN OF CORTLAND** hereby agrees to the following schedule of premium:

		<u>Minimum Premium</u>		<u>Maximum Premium</u>
Reinsurance and Excess Premiums and Administrative Costs		\$ 29,736		\$ 29,736
Loss Fund	@ 85%	<u>\$ 63,410</u>	@ 130%	<u>\$ 96,980</u>
Premium		\$ 93,146		\$ 126,716

3. Based upon a comparison of paid claim dollars against the loss fund, RMA will determine whether additional premiums beyond the minimum premium will be required up to the maximum premium.
4. For purposes of determining paid claims, RMA will complete a semi-annual review of paid claim dollars.

Page 2
RMA Min/Max Agreement
TOWN OF CORTLAND

5. **NOTICE**

RMA hereby agrees to send, through its agents, written notice when paid claim dollars are equal to or greater than 60% of the Minimum Loss Fund.

RMA agrees, through its agents, to send a second written notice when paid claim dollars equal or exceed 85% of the Minimum Loss Fund.

6. **BILLING/PAYMENT** – The parties to this Agreement hereby agree to the following terms:

When paid claim dollars reach or exceed 100 percent of the Minimum Loss Fund, billing will be instituted on a yearly basis for those paid claim dollars in excess of the Minimum Loss Fund and billing will continue on a yearly basis until the Maximum Loss Fund limit is attained or all claims initiated during the coverage period are closed. Billings will be completed in July of each year for paid claim dollars through June 30.

The **TOWN OF CORTLAND** hereby agrees to make payment within 30 days of its receipt of billing.

7. All other definitions, conditions and coverages of RMA remain the same under this Agreement, including the handling of all claims and member premium payment schedules.
8. This Agreement is to be interpreted and construed in accordance with the laws of the State of Illinois.
9. If any one portion or portions of this Agreement is found to be invalid or unenforceable, the remainder shall remain valid and binding on the parties.

The undersigned hereby affirm that they are duly authorized as agents to bind the parties to this Agreement.

Mayor/Village President/Town President

Date

Treasurer/Comptroller/Risk Management Coordinator

Date

Reserved for RMA use only

RMA Chief Executive Officer

Date

TOWN OF CORTLAND 2025 TAX LEVY REQUEST

	2024 TAXABLE VALUATION			2025 ESTIMATED ** TAXABLE VALUATION				
DeKalb County	\$104,874,093			\$112,702,173		7.46% Increase in EAV		
	\$104,874,093			\$112,702,173		New Construction of \$1,901,627		
	2024 Levy Request	2024 Actual	2024 Actual Rate	2025 Levy Request	2025 Calculated Rate	Max Rate	% increase	\$ increase
Town of Cortland								
Corporate	\$ 515,000	\$ 515,005	0.4911%	\$ 520,000	0.4614%	1.000%	0.97%	\$ 4,995
IMRF	55,000	55,006.00	0.0524%	56,000	0.0497%		1.81%	994
Police	223,281	223,287.00	0.2129%	256,497	0.2276%	0.600%	14.87%	33,210
Social Security	52,000	52,007.00	0.0496%	52,250	0.0464%		0.47%	243
Total Town Levy	845,281	\$ 845,305	0.8060%	\$ 884,747	0.7850%		4.67%	39,442
Cortland Library								
Operations and Maint	\$ 5,750	\$ 5,758	0.0055%	\$ 5,800	0.0051%	0.200%	0.73%	42
IMRF	11,500	11,505.00	0.0110%	11,500	0.0102%		-0.04%	(5)
Library	260,553	260,560.00	0.2485%	274,386	0.2435%	0.600%	5.31%	13,826
Audit	2,000	2,003.00	0.0019%	2,000	0.0018%		-0.15%	(3)
Tort	5,000	5,002.00	0.0048%	5,000	0.0044%		-0.04%	(2)
Social Security	12,000	12,008.00	0.0114%	12,000	0.0106%		-0.07%	(8)
Total Library Levy	\$ 296,803	\$ 296,836	0.2830%	\$ 310,686	0.2757%		4.67%	13,850
Total Town & Library	\$ 1,142,084	\$ 1,142,141	1.0891%	\$ 1,195,433	1.0607%		4.67%	53,292
SSA #1	\$ 411,403	\$ 411,406	0.3923%	\$ 441,000	0.3913%		7.19%	29,594
SSA #9	208,969	208,969	0.1993%	186,554	0.1655%		-10.73%	(22,415)
Total SSA Levy	\$ 620,372	\$ 620,375	0.5915%	\$ 627,554	0.5568%		-3.5331%	7,179
Total Town, Library and SSA	\$ 1,762,456	\$ 1,762,516	1.6806%	\$ 1,822,987	1.6175%		3.43%	\$ 60,471

TOWN OF CORTLAND
ANNUAL TAX LEVY ORDINANCE
ORDINANCE NO. 2025-_____

An Ordinance levying taxes for all corporate purposes for the Town of Cortland and for the Cortland Community Library, DeKalb County, Illinois, for the fiscal year beginning May 1, 2026, and ending April 30, 2027.

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS:

SECTION ONE. That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and the same are hereby levied upon all property subject to taxation within the municipality as that property is assessed and equalized for the current year, and for such purposes as: general corporate purposes and maintenance of a public library for the fiscal year of the said TOWN OF CORTLAND, DeKalb County, Illinois, and the said CORTLAND COMMUNITY LIBRARY, DeKalb County, Illinois, beginning May 1, 2026, and ending April 30, 2027.

SECTION TWO. That the amount levied for each object and purpose is placed in a separate column under the heading "Amounts to be Raised by Tax Levy," which appears over same being as follows, to wit:

	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
I. General Fund			
Personnel	\$825,215		
Contractual Services	451,784		
Commodities	262,238		
Capital Outlay	704,042		
Debt Service	0		
	-----	-----	-----
TOTAL GENERAL FUND	\$2,243,279	\$1,615,029	\$628,250
	=====	=====	=====
REF: Corporate Fund Property Tax (65 ILCS 5/8-3-1)			\$520,000
IMRF (40 ILCS 5/7-171)			56,000
Social Security Tax (40 ILCS 5/21-110)			52,250

			\$628,250
			=====

	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
II. Police Department			
Personnel	\$1,004,507		
Contractual Services	199,408		
Commodities	81,422		
Capital Outlay	84,614		
Debt Service	0		
TOTAL POLICE DEPT.	\$1,369,951	\$1,113,454	\$256,497
	=====	=====	=====
REF: Police Protection Tax (65 ILCS 5/11-1-3)			\$256,497
			=====
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III. Restricted Assets Fund			
	\$166,496	\$166,496	\$0
TOTAL RESTRICTED ASSETS FUND	\$166,496	\$166,496	\$0
	=====	=====	=====
<hr/>			
IV. Motor Fuel Tax Fund			
General Maintenance Program	\$221,450	\$221,450	\$0
TOTAL MOTOR FUEL TAX	\$221,450	\$221,450	\$0
	=====	=====	=====
<hr/>			
V. Capital Improvement Fund			
Community Programs	\$601,520	\$601,520	\$0
TOTAL CAPITAL IMPROVEMENT FUND	\$601,520	\$601,520	\$0
	=====	=====	=====
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	AMOUNTS BUDGETED	AMOUNTS TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
VI. Sewer System			
Personnel	\$137,984		
Contractual Services	198,121		
Commodities	70,761		
Capital Outlay	140,028		
Debt Service	0		
TOTAL SEWER SYSTEM	\$546,894	\$546,894	\$0
	=====	=====	=====
VII. Water System			
Personnel	\$198,635		
Contractual Services	251,768		
Commodities	117,626		
Capital Outlay	123,600		
Debt Service	0		
TOTAL WATER SYSTEM	\$691,629	\$691,629	\$0
	=====	=====	=====
VII. Cortland Community Library			
Salaries & Wages	\$195,000		
IMRF Contribution	12,000		
Payroll Taxes	15,000		
Audit	2,200		
Professional Fees	200		
Utilities	6,500		
Repairs & Maintenance	500		
Office Expense	25,000		
Circulation Materials	25,000		
Insurance Expense	8,000		
Miscellaneous	200		
Capital Expenditures	1,000		
Programs	12,000		
Emergency Fund	1,000		
TOTAL LIBRARY	\$303,600	\$0	\$310,686
	=====	=====	=====
REF: Library Tax (75 ILCS 5/3-4)			\$265,486
Maintenance & Operations of Library Buildings & Equipment (75 ILCS 5/3-4)			8,000
IMRF (40 ILCS 5/7-171)			12,000
Audit (65 ILCS 5/8-8-8 and 50 ILCS 310/9)			2,200
Tort Judgments/Liability Tax (745 ILCS 10/9-107)			8,000
Social Security (40 ILCS 5/21-110)			15,000

			\$310,686

	AMOUNTS BUDGETED	TO BE RECEIVED FROM SOURCES OTHER THAN TAX LEVY	AMOUNTS TO BE RAISED BY TAX LEVY
TAX LEVY SUMMARY			
Corporate Fund Property Tax (65 ILCS 5/8-3-1)			\$520,000
IMRF (40 ILCS 5/7-171)			56,000
Social Security Tax (40 ILCS 5/21-110)			52,250
Police Protection Tax (65 ILCS 5/11-1-3)			256,497

			\$884,747
			=====
Library Tax (75 ILCS 5/3-4)			\$274,386
Maintenance & Operations of Library Buildings & Equipment (75 ILCS 5/3-4)			5,800
IMRF (40 ILCS 5/7-171)			11,500
Audit (65 ILCS 5/8-8-8 and 50 ILCS 310/9)			2,000
Tort Judgments /Liability Tax (745 ILCS 10/9-107)			5,000
Social Security (40 ILCS 5/21-110)			12,000

			\$310,686
			=====
Town and Library Levies			\$1,195,433
			=====
Special Service Area #1 Special Tax Levy			\$441,000
Special Service Area #9 Special Tax Levy			186,554

SSA Levies			\$627,554

Grand Total Levies			\$1,822,987
			=====

SECTION THREE. That the Town Clerk shall make and file with the County Clerk of said COUNTY OF DEKALB, on or before the last Tuesday in December, a duly certified copy of the Ordinance.

SECTION FOUR. That if any section, subdivision, or sentence of this Ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this Ordinance.

SECTION FIVE. That this Ordinance shall be in full force and effect after its adoption, as provided by law.

PASSED this 10th day of November 2025, A.D., pursuant to a roll call vote by the Board of Trustees of the Town of Cortland, DeKalb County, Illinois.

Ayes:

Nays:

Absent:

APPROVED this 10th day of November 2025:

Mark A. Pietrowski, PRESIDENT

ATTEST:

Cheryl Aldis, TOWN CLERK

CERTIFICATION OF TAX LEVY ORDINANCE

TOWN OF CORTLAND

The undersigned, duly elected, qualified, and acting Clerk of the Town of Cortland, DeKalb County, Illinois, does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinance of said town for the fiscal year beginning May 1, 2026, and ending April 30, 2027, as adopted on November 10th, 2025.

This certification is made and filed pursuant to the requirements of 65 ILCS 5/8-3-1 and 75 ILCS 5/3-4 and on behalf of the Town of Cortland and Cortland Community Library, DeKalb County, Illinois. This certification must be filed by the last Tuesday in December.

Dated this 10th Day of November 2025.

Cheryl Aldis, Town Clerk

Filed this _____ day of November 2025

Tasha Sims, County Clerk

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of the Town of Cortland, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to and in all respects in compliance with the provisions of Section 70 through 85 of the "Truth in Taxation Law (35 ILCS 200/18-55 through 18-95).

The notice and hearing requirements of Section 70 of the Law are not applicable.

The notice requirement of Section 85 is not applicable.

This certificate applies to the 2025 levy.

Date: November 10th, 2025

Presiding Officer:

Mark A. Pietrowski, President

TOWN OF CORTLAND

DEKALB COUNTY

STATE OF ILLINOIS

ORDINANCE NO. 2025-__

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES
FOR SPECIAL SERVICE AREA NUMBER ONE AND
APPROVING THE AMENDED SPECIAL TAX ROLL**

ADOPTED BY THE
MAYOR AND BOARD OF TRUSTEES
OF THE
TOWN OF CORTLAND
DEKALB COUNTY
STATE OF ILLINOIS

Published in pamphlet form by authority of the Mayor and Board of Trustees of the Town of Cortland, DeKalb County, Illinois this 10th day of November, 2025.

Ordinance No. 2025-__

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES
FOR SPECIAL SERVICE AREA NUMBER ONE AND
APPROVING THE AMENDED SPECIAL TAX ROLL**

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE
TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. Findings. It is found and declared by the Board of Trustees of the Town of Cortland, DeKalb County, Illinois (the “Town”), as follows:

(a) The Board of Trustees of the Town adopted Ordinance No. 2007-08 on March 12, 2007 (the “Bond Ordinance”) as amended by Ordinance No. 2007-10 adopted on March 26, 2007 which: (i) provided for the issuance of \$5,730,000 of Special Service Area Number One Special Tax Refunding Bonds, Series 2007 (the “Bonds”), of the Town, for the purpose of issuing bonds to refund certain obligations issued by the Town for the purpose of paying for the costs of certain improvements benefiting Special Service Area Number One (the “Special Service Area”); (ii) provided for the levy of special taxes (the “Special Taxes”) upon all taxable property within the Special Service Area sufficient to pay the principal of the Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses (as defined in the Bond Ordinance) of the Special Service Area for each such year; and (iii) authorized the Town to abate the taxes levied pursuant to such Ordinance to the extent the taxes levied exceeded the Special Tax Requirement (as defined in the Bond Ordinance) as calculated pursuant to the Special Service Area Number One Special Tax Roll and Report (the “Special Tax Report”) prepared by MuniCap, Inc. (the “Consultant”).

(b) Pursuant to the Amended Special Tax Roll for 2025 and Explanation of the Methodology to Amend the Special Tax Roll dated October 31, 2025, prepared by the Consultant

(the “Amended Special Tax Roll”), the Consultant of the Town determined that the Special Tax Requirement for 2025 for the Bonds is \$547,949 and the 2025 Levy for Special Taxes is \$441,000.

Section 2. Abatement of Special Taxes. Of the \$547,949 of Special Taxes levied for calendar year 2025 pursuant to Section 6 of the Bond Ordinance, \$106,950 of such Special Tax is hereby abated resulting in a 2025 calendar year levy of \$441,000.

Section 3. Extension of Special Taxes. It is the duty of the County Clerk of DeKalb County to abate the Special Tax as provided in Section 2 of this Ordinance and extend the Special Taxes in accordance with the Amended Special Tax Roll attached hereto.

Section 4. Approval of Amended Special Tax Roll. The Board of Trustees of the Town hereby approves the Amended Special Tax Roll for the Special Service Area for the 2025 calendar year levy attached hereto as Exhibit A prepared by the Consultant.

Section 5. Conflicting Ordinances. All ordinances, resolutions, and orders, or parts thereof, in conflict with this Ordinance are repealed to the extent of such conflict. The Town Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect after passage and publication as provided by law.

Section 6. Filing and Recording of Ordinance. A copy of this Ordinance, including the Amended Special Tax Roll, shall be filed with the County Clerk of DeKalb County and with the Recorder of Deeds of DeKalb County.

PASSED by the Board of Trustees of the Town this November 10th, 2025.

Voting Aye (list names): _____
Voting Nay (list names): _____
Abstaining (list names): _____
Absent (list names): _____

Cheryl L. Aldis, Town Clerk

SIGNED by the Mayor of the Town this
November 10, 2025

Mark A. Pietrowski, Mayor

ATTEST:

Cheryl L. Aldis, Town Clerk
Published in pamphlet form November ____, 2025.

**Cortland Special Service Area Number One
Town of Cortland, Illinois**

Exhibit A

**Special Tax Roll
Calendar Year 2025**

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-251-001	Outlot A	\$0.00	\$0.00	\$0.00
09-20-252-001	1	\$2,361.85	\$460.99	\$1,900.86
09-20-252-002	2	\$2,361.85	\$460.99	\$1,900.86
09-20-252-003	3	\$2,361.85	\$460.99	\$1,900.86
09-20-252-004	4	\$2,361.85	\$460.99	\$1,900.86
09-20-252-005	5	\$2,361.85	\$460.99	\$1,900.86
09-20-253-001	6	\$2,361.85	\$460.99	\$1,900.86
09-20-253-002	7	\$2,361.85	\$460.99	\$1,900.86
09-20-253-003	8	\$2,361.85	\$460.99	\$1,900.86
09-20-253-004	9	\$2,361.85	\$460.99	\$1,900.86
09-20-253-005	10	\$2,361.85	\$460.99	\$1,900.86
09-20-253-006	11	\$2,361.85	\$460.99	\$1,900.86
09-20-253-007	12	\$2,361.85	\$460.99	\$1,900.86
09-20-253-008	13	\$2,361.85	\$460.99	\$1,900.86
09-20-253-009	14	\$2,361.85	\$460.99	\$1,900.86
09-20-253-010	15	\$2,361.85	\$460.99	\$1,900.86
09-20-253-011	16	\$2,361.85	\$460.99	\$1,900.86
09-20-253-012	17	\$2,361.85	\$460.99	\$1,900.86
09-20-253-013	18	\$2,361.85	\$460.99	\$1,900.86
09-20-254-012	19	\$2,361.85	\$460.99	\$1,900.86
09-20-254-013	20	\$2,361.85	\$460.99	\$1,900.86
09-20-254-014	21	\$2,361.85	\$460.99	\$1,900.86
09-20-254-015	22	\$2,361.85	\$460.99	\$1,900.86
09-20-254-016	23	\$2,361.85	\$460.99	\$1,900.86
09-20-254-017	24	\$2,361.85	\$460.99	\$1,900.86
09-20-254-018	25	\$2,361.85	\$460.99	\$1,900.86
09-20-254-019	26	\$2,361.85	\$460.99	\$1,900.86
09-20-254-020	27	\$2,361.85	\$460.99	\$1,900.86
09-20-254-021	28	\$2,361.85	\$460.99	\$1,900.86
09-20-254-022	29	\$2,361.85	\$460.99	\$1,900.86
09-20-254-001	30	\$2,361.85	\$460.99	\$1,900.86
09-20-254-002	31	\$2,361.85	\$460.99	\$1,900.86
09-20-254-003	32	\$2,361.85	\$460.99	\$1,900.86
09-20-254-004	33	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-254-005	34	\$2,361.85	\$460.99	\$1,900.86
09-20-254-006	35	\$2,361.85	\$460.99	\$1,900.86
09-20-254-007	36	\$2,361.85	\$460.99	\$1,900.86
09-20-254-008	37	\$2,361.85	\$460.99	\$1,900.86
09-20-254-009	38	\$2,361.85	\$460.99	\$1,900.86
09-20-254-010	39	\$2,361.85	\$460.99	\$1,900.86
09-20-254-011	40	\$2,361.85	\$460.99	\$1,900.86
09-20-276-004	41	\$2,361.85	\$460.99	\$1,900.86
09-20-276-003	42	\$2,361.85	\$460.99	\$1,900.86
09-20-276-002	43	\$2,361.85	\$460.99	\$1,900.86
09-20-276-001	44	\$2,361.85	\$460.99	\$1,900.86
09-20-255-012	45	\$2,361.85	\$460.99	\$1,900.86
09-20-255-013	46	\$2,361.85	\$460.99	\$1,900.86
09-20-255-014	47	\$2,361.85	\$460.99	\$1,900.86
09-20-255-015	48	\$2,361.85	\$460.99	\$1,900.86
09-20-255-016	49	\$2,361.85	\$460.99	\$1,900.86
09-20-255-017	50	\$2,361.85	\$460.99	\$1,900.86
09-20-255-018	51	\$2,361.85	\$460.99	\$1,900.86
09-20-255-019	52	\$2,361.85	\$460.99	\$1,900.86
09-20-255-020	53	\$2,361.85	\$460.99	\$1,900.86
09-20-255-021	54	\$2,361.85	\$460.99	\$1,900.86
09-20-255-022	55	\$2,361.85	\$460.99	\$1,900.86
09-20-255-001	56	\$2,361.85	\$460.99	\$1,900.86
09-20-255-002	57	\$2,361.85	\$460.99	\$1,900.86
09-20-255-003	58	\$2,361.85	\$460.99	\$1,900.86
09-20-255-004	59	\$2,361.85	\$460.99	\$1,900.86
09-20-255-005	60	\$2,361.85	\$460.99	\$1,900.86
09-20-255-006	61	\$2,361.85	\$460.99	\$1,900.86
09-20-255-007	62	\$2,361.85	\$460.99	\$1,900.86
09-20-255-008	63	\$2,361.85	\$460.99	\$1,900.86
09-20-255-009	64	\$2,361.85	\$460.99	\$1,900.86
09-20-255-010	65	\$2,361.85	\$460.99	\$1,900.86
09-20-255-011	66	\$2,361.85	\$460.99	\$1,900.86
09-20-256-013	67	\$2,361.85	\$460.99	\$1,900.86
09-20-256-012	68	\$2,361.85	\$460.99	\$1,900.86
09-20-256-011	69	\$2,361.85	\$460.99	\$1,900.86
09-20-256-010	70	\$2,361.85	\$460.99	\$1,900.86
09-20-256-009	71	\$2,361.85	\$460.99	\$1,900.86
09-20-256-008	72	\$2,361.85	\$460.99	\$1,900.86
09-20-256-007	73	\$2,361.85	\$460.99	\$1,900.86
09-20-256-006	74	\$2,361.85	\$460.99	\$1,900.86
09-20-256-005	75	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-256-004	76	\$2,361.85	\$460.99	\$1,900.86
09-20-256-003	77	\$2,361.85	\$460.99	\$1,900.86
09-20-256-002	78	\$2,361.85	\$460.99	\$1,900.86
09-20-256-001	79	\$2,361.85	\$460.99	\$1,900.86
09-20-256-027	80	\$2,361.85	\$460.99	\$1,900.86
09-20-256-026	81	\$2,361.85	\$460.99	\$1,900.86
09-20-256-025	82	\$2,361.85	\$460.99	\$1,900.86
09-20-256-024	83	\$2,361.85	\$460.99	\$1,900.86
09-20-256-023	84	\$2,361.85	\$460.99	\$1,900.86
09-20-256-022	85	\$2,361.85	\$460.99	\$1,900.86
09-20-256-021	86	\$2,361.85	\$460.99	\$1,900.86
09-20-256-020	87	\$2,361.85	\$460.99	\$1,900.86
09-20-256-019	88	\$2,361.85	\$460.99	\$1,900.86
09-20-256-018	89	\$2,361.85	\$460.99	\$1,900.86
09-20-256-017	90	\$2,361.85	\$460.99	\$1,900.86
09-20-256-016	91	\$2,361.85	\$460.99	\$1,900.86
09-20-256-015	92	\$2,361.85	\$460.99	\$1,900.86
09-20-256-014	93	\$2,361.85	\$460.99	\$1,900.86
09-20-257-001	94	\$2,361.85	\$460.99	\$1,900.86
09-20-257-002	95	\$2,361.85	\$460.99	\$1,900.86
09-20-257-003	96	\$2,361.85	\$460.99	\$1,900.86
09-20-257-004	97	\$2,361.85	\$460.99	\$1,900.86
09-20-257-005	98	\$2,361.85	\$460.99	\$1,900.86
09-20-257-006	99	\$2,361.85	\$460.99	\$1,900.86
09-20-257-007	100	\$2,361.85	\$460.99	\$1,900.86
09-20-257-008	101	\$2,361.85	\$460.99	\$1,900.86
09-20-257-009	102	\$2,361.85	\$460.99	\$1,900.86
09-20-257-010	103	\$2,361.85	\$460.99	\$1,900.86
09-20-257-011	104	\$2,361.85	\$460.99	\$1,900.86
09-20-257-012	105	\$2,361.85	\$460.99	\$1,900.86
09-20-257-013	106	\$2,361.85	\$460.99	\$1,900.86
09-20-257-014	107	\$2,361.85	\$460.99	\$1,900.86
09-20-257-015	108	\$2,361.85	\$460.99	\$1,900.86
09-20-276-005	Outlot C	\$0.00	\$0.00	\$0.00
09-20-278-001	109	\$2,361.85	\$460.99	\$1,900.86
09-20-278-002	110	\$2,361.85	\$460.99	\$1,900.86
09-20-278-003	111	\$2,361.85	\$460.99	\$1,900.86
09-20-278-004	112	\$2,361.85	\$460.99	\$1,900.86
09-20-278-005	113	\$2,361.85	\$460.99	\$1,900.86
09-20-278-006	114	\$2,361.85	\$460.99	\$1,900.86
09-20-278-007	115	\$2,361.85	\$460.99	\$1,900.86
09-20-278-008	116	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-278-009	117	\$2,361.85	\$460.99	\$1,900.86
09-20-278-010	118	\$2,361.85	\$460.99	\$1,900.86
09-20-278-011	119	\$2,361.85	\$460.99	\$1,900.86
09-20-278-012	120	\$2,361.85	\$460.99	\$1,900.86
09-20-277-001	121	\$2,361.85	\$460.99	\$1,900.86
09-20-277-002	122	\$2,361.85	\$460.99	\$1,900.86
09-20-277-003	123	\$2,361.85	\$460.99	\$1,900.86
09-20-277-004	124	\$2,361.85	\$460.99	\$1,900.86
09-20-277-005	125	Prepaid	Prepaid	Prepaid
09-20-277-006	126	\$2,361.85	\$460.99	\$1,900.86
09-20-277-007	127	\$2,361.85	\$460.99	\$1,900.86
09-20-277-008	128	\$2,361.85	\$460.99	\$1,900.86
09-20-277-009	129	\$2,361.85	\$460.99	\$1,900.86
09-20-277-010	130	\$2,361.85	\$460.99	\$1,900.86
09-20-277-011	131	\$2,361.85	\$460.99	\$1,900.86
09-20-277-012	132	\$2,361.85	\$460.99	\$1,900.86
09-20-277-013	133	\$2,361.85	\$460.99	\$1,900.86
09-20-277-014	134	\$2,361.85	\$460.99	\$1,900.86
09-20-277-015	135	\$2,361.85	\$460.99	\$1,900.86
09-20-277-016	136	\$2,361.85	\$460.99	\$1,900.86
09-20-277-017	137	\$2,361.85	\$460.99	\$1,900.86
09-20-277-018	138	\$2,361.85	\$460.99	\$1,900.86
09-20-277-019	139	\$2,361.85	\$460.99	\$1,900.86
09-20-277-020	140	\$2,361.85	\$460.99	\$1,900.86
09-20-277-021	141	\$2,361.85	\$460.99	\$1,900.86
09-20-277-022	142	\$2,361.85	\$460.99	\$1,900.86
09-20-277-023	143	\$2,361.85	\$460.99	\$1,900.86
09-20-277-024	144	\$2,361.85	\$460.99	\$1,900.86
09-20-277-025	145	\$2,361.85	\$460.99	\$1,900.86
09-20-277-026	146	\$2,361.85	\$460.99	\$1,900.86
09-20-277-027	147	\$2,361.85	\$460.99	\$1,900.86
09-20-276-021	148	\$2,361.85	\$460.99	\$1,900.86
09-20-276-020	149	\$2,361.85	\$460.99	\$1,900.86
09-20-276-019	150	\$2,361.85	\$460.99	\$1,900.86
09-20-276-018	151	\$2,361.85	\$460.99	\$1,900.86
09-20-276-017	152	\$2,361.85	\$460.99	\$1,900.86
09-20-276-016	153	\$2,361.85	\$460.99	\$1,900.86
09-20-276-015	154	\$2,361.85	\$460.99	\$1,900.86
09-20-276-014	155	\$2,361.85	\$460.99	\$1,900.86
09-20-276-013	156	\$2,361.85	\$460.99	\$1,900.86
09-20-276-012	157	\$2,361.85	\$460.99	\$1,900.86
09-20-276-011	158	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-276-010	159	\$2,361.85	\$460.99	\$1,900.86
09-20-276-009	160	Prepaid	Prepaid	Prepaid
09-20-276-008	161	\$2,361.85	\$460.99	\$1,900.86
09-20-276-007	162	\$2,361.85	\$460.99	\$1,900.86
09-20-276-006	163	\$2,361.85	\$460.99	\$1,900.86
09-20-276-040	164	\$2,361.85	\$460.99	\$1,900.86
09-20-276-039	165	\$2,361.85	\$460.99	\$1,900.86
09-20-276-038	166	\$2,361.85	\$460.99	\$1,900.86
09-20-276-037	167	\$2,361.85	\$460.99	\$1,900.86
09-20-276-036	168	\$2,361.85	\$460.99	\$1,900.86
09-20-276-035	169	\$2,361.85	\$460.99	\$1,900.86
09-20-276-034	170	\$2,361.85	\$460.99	\$1,900.86
09-20-276-033	171	\$2,361.85	\$460.99	\$1,900.86
09-20-276-032	172	\$2,361.85	\$460.99	\$1,900.86
09-20-276-031	173	\$2,361.85	\$460.99	\$1,900.86
09-20-276-030	174	\$2,361.85	\$460.99	\$1,900.86
09-20-276-029	175	\$2,361.85	\$460.99	\$1,900.86
09-20-276-028	176	\$2,361.85	\$460.99	\$1,900.86
09-20-276-027	177	\$2,361.85	\$460.99	\$1,900.86
09-20-276-026	178	\$2,361.85	\$460.99	\$1,900.86
09-20-276-025	179	\$2,361.85	\$460.99	\$1,900.86
09-20-276-024	180	\$2,361.85	\$460.99	\$1,900.86
09-20-276-023	181	\$2,361.85	\$460.99	\$1,900.86
09-20-276-022	182	\$2,361.85	\$460.99	\$1,900.86
09-20-281-001	183	\$2,361.85	\$460.99	\$1,900.86
09-20-281-002	184	\$2,361.85	\$460.99	\$1,900.86
09-20-281-003	185	\$2,361.85	\$460.99	\$1,900.86
09-20-281-004	186	\$2,361.85	\$460.99	\$1,900.86
09-20-281-005	187	\$2,361.85	\$460.99	\$1,900.86
09-20-281-006	188	\$2,361.85	\$460.99	\$1,900.86
09-20-281-007	189	\$2,361.85	\$460.99	\$1,900.86
09-20-281-008	190	\$2,361.85	\$460.99	\$1,900.86
09-20-281-009	191	\$2,361.85	\$460.99	\$1,900.86
09-20-281-010	192	\$2,361.85	\$460.99	\$1,900.86
09-20-281-011	193	\$2,361.85	\$460.99	\$1,900.86
09-20-281-012	194	\$2,361.85	\$460.99	\$1,900.86
09-20-281-013	195	\$2,361.85	\$460.99	\$1,900.86
09-20-281-014	196	\$2,361.85	\$460.99	\$1,900.86
09-20-281-015	197	\$2,361.85	\$460.99	\$1,900.86
09-20-281-016	198	\$2,361.85	\$460.99	\$1,900.86
09-20-281-017	199	\$2,361.85	\$460.99	\$1,900.86
09-20-281-018	200	\$2,361.85	\$460.99	\$1,900.86

Parcel Identification Number	Lot Number	2025 Maximum Special Tax	2025 Special Tax Abated	Special Tax to be Collected
09-20-253-014	201	\$2,361.85	\$460.99	\$1,900.86
09-20-282-001	202	\$2,361.85	\$460.99	\$1,900.86
09-20-282-002	203	\$2,361.85	\$460.99	\$1,900.86
09-20-282-003	204	\$2,361.85	\$460.99	\$1,900.86
09-20-282-004	205	\$2,361.85	\$460.99	\$1,900.86
09-20-282-005	206	\$2,361.85	\$460.99	\$1,900.86
09-20-282-006	207	\$2,361.85	\$460.99	\$1,900.86
09-20-282-007	208	\$2,361.85	\$460.99	\$1,900.86
09-20-282-008	209	\$2,361.85	\$460.99	\$1,900.86
09-20-282-009	210	\$2,361.85	\$460.99	\$1,900.86
09-20-282-010	211	\$2,361.85	\$460.99	\$1,900.86
09-20-282-011	212	\$2,361.85	\$460.99	\$1,900.86
09-20-282-012	213	\$2,361.85	\$460.99	\$1,900.86
09-20-282-013	214	\$2,361.85	\$460.99	\$1,900.86
09-20-280-001	215	\$2,361.85	\$460.99	\$1,900.86
09-20-280-002	216	\$2,361.85	\$460.99	\$1,900.86
09-20-280-003	217	\$2,361.85	\$460.99	\$1,900.86
09-20-280-004	218	\$2,361.85	\$460.99	\$1,900.86
09-20-280-005	219	\$2,361.85	\$460.99	\$1,900.86
09-20-280-006	220	\$2,361.85	\$460.99	\$1,900.86
09-20-280-007	221	Prepaid	Prepaid	Prepaid
09-20-280-008	222	\$2,361.85	\$460.99	\$1,900.86
09-20-280-009	223	\$2,361.85	\$460.99	\$1,900.86
09-20-280-010	224	\$2,361.85	\$460.99	\$1,900.86
09-20-279-001	225	\$2,361.85	\$460.99	\$1,900.86
09-20-279-002	226	\$2,361.85	\$460.99	\$1,900.86
09-20-279-003	227	\$2,361.85	\$460.99	\$1,900.86
09-20-279-004	228	\$2,361.85	\$460.99	\$1,900.86
09-20-279-005	229	\$2,361.85	\$460.99	\$1,900.86
09-20-279-006	230	\$2,361.85	\$460.99	\$1,900.86
09-20-279-007	231	\$2,361.85	\$460.99	\$1,900.86
09-20-279-008	232	\$2,361.85	\$460.99	\$1,900.86
09-20-279-009	233	\$2,361.85	\$460.99	\$1,900.86
09-20-279-010	234	\$2,361.85	\$460.99	\$1,900.86
09-20-279-011	235	\$2,361.85	\$460.99	\$1,900.86
09-20-279-012	236 (SWM Pond)	\$0.00	\$0.00	\$0.00
Total		\$547,949.20	\$106,949.68	\$440,999.52

TOWN OF CORTLAND

DEKALB COUNTY

STATE OF ILLINOIS

ORDINANCE NO. 2025-____

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES
FOR SPECIAL SERVICE AREA NUMBER NINE;
AND APPROVING AMENDED SPECIAL TAX ROLL**

ADOPTED BY THE
MAYOR AND BOARD OF TRUSTEES
OF THE
TOWN OF CORTLAND
DEKALB COUNTY
STATE OF ILLINOIS

Published in pamphlet form by authority of the Mayor and Board of Trustees of the Town of Cortland, DeKalb County, Illinois this 10th day of November 2025.

Ordinance No. 2025-__

**ORDINANCE ABATING SPECIAL SERVICE AREA TAXES
FOR SPECIAL SERVICE AREA NUMBER NINE;
AND APPROVING AMENDED SPECIAL TAX ROLL**

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. Findings; Approval of Amended Special Tax Roll. It is found and declared by the Board of Trustees of the Town of Cortland, DeKalb County, Illinois (the “Town”), as follows:

(a) The Board of Trustees of the Town adopted Ordinance No. 2007-20 on May 21, 2007 (the “Bond Ordinance”) which: (i) provided for the issuance of Special Service Area Number Nine Special Tax Bonds, Series 2007-1 (Richland Trails Project) (the “Bonds”), of the Town, for the purpose of paying for the costs of certain improvements benefiting Special Service Area Number Nine (the “Special Service Area”); (ii) provided for the levy of special taxes (the “Special Taxes”) upon all taxable property within the Special Service Area sufficient to pay the principal of the Bonds for each year at maturity or mandatory sinking fund redemption dates and to pay interest and Administrative Expenses (as defined in the Bond Ordinance) of the Special Service Area for each such year; and (iii) authorized the Town to abate the taxes levied pursuant to such Ordinance to the extent the taxes levied exceeded the Special Tax Requirement (as defined in the Bond Ordinance) as calculated pursuant to the Town of Cortland Special Service Area Number 9 (Richland Trails Project) 2017 Administration Report (the “Special Tax Report”) prepared by David Taussig & Associates, Inc. (the “Consultant”).

(b) The Board of Trustees of the Town adopted Ordinance No. 2015-17 on October 22, 2015 which authorized execution of an Agreement Regarding Payment of Bond and Abatement of Special Taxes (the “Abatement Agreement”) which provided for the reduction in

principal amount of the Bonds and an annual abatement of the special taxes levied on certain undeveloped parcels within the Special Service Area. All Bondholders consented to the execution of the Abatement Agreement.

(c) Pursuant to the Special Tax Report prepared by the Consultant, the Consultant has determined that the Special Tax Requirement for 2025 for the Bonds taking into account the requirement to abate the Special Taxes as directed by the Abatement Agreement is \$298,953. The Special Tax Report and Amended Special Tax Roll attached hereto as Exhibit A is hereby approved.

Section 2. Abatement of Special Taxes. Of the \$485,507 of Special Taxes levied for calendar year 2025, pursuant to Section 6 of the Bond Ordinance, \$298,953 of such Special Tax is hereby abated resulting in a 2025 calendar year levy of \$186,554.

Section 3. Extension of Special Taxes. It is the duty of the County Clerk of DeKalb County to abate the Special Tax as provided in Section 2 of this Ordinance and to extend the Special Taxes in accordance with the Amended Special Tax Roll attached hereto as exhibit A.

Section 4. Conflicting Ordinances. All ordinances, resolutions, and orders, or parts thereof, in conflict with this Ordinance are repealed to the extent of such conflict. The Town Clerk shall cause this Ordinance to be published in pamphlet form. This Ordinance shall be in full force and effect after passage and publication as provided by law.

Section 5. Filing and Recording of Amended Special Tax Roll. A copy of this Ordinance together with the Amended Special Tax Roll shall be filed with the County Clerk of DeKalb County and with the Recorder of Deeds of DeKalb County.

PASSED by the Board of Trustees of the Town on this 10th day of November 2025.

Voting Aye (list names): _____
Voting Nay (list names): _____
Abstaining (list names): _____
Absent (list names): _____

Cheryl L. Aldis, Town Clerk

SIGNED by the Mayor of the Town this 10th
day of November 2025

Mark A. Pietrowski, Mayor

ATTEST:

Cheryl L. Aldis, Town Clerk
Published in pamphlet form November____, 2025.

AMENDED SPECIAL TAX ROLL - LEVY YEAR 2025

Town of Cortland
Special Service Area No. 9

Item 3.

PIN	Lot	Land Use	Number of Units	2025 Special Tax Levy		
				Original Amount Levied	Amount to be Abated	Amount to be Collected
Single Family Property						
09-20-151-001	22	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-002	23	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-003	24	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-004	25	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-005	26	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-006	27	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-007	28	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-009	29	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-010	30	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-011	31	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-012	32	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-013	33	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-014	34	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-015	35	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-016	36	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-017	37	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-018	38	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-019	39	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-020	40	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-021	41	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-022	42	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-023	43	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-024	44	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-025	45	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-026	46	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-027	47	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-028	48	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-030	49	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-031	50	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-032	51	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-033	52	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-034	53	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-035	54	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-151-040	59	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-001	60	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-002	61	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-003	62	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-004	63	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-010	69	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-011	70	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-013	72	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-014	73	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-015	74	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-016	75	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-017	76	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-019	78	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-020	79	SFD	1	\$2,323.00	\$295.24	\$2,027.76

AMENDED SPECIAL TAX ROLL - LEVY YEAR 2025

**Town of Cortland
Special Service Area No. 9**

Item 3.

PIN	Lot	Land Use	Number of Units	2025 Special Tax Levy		
				Original Amount Levied	Amount to be Abated	Amount to be Collected
09-20-152-021	80	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-022	81	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-023	82	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-024	83	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-025	84	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-026	85	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-027	86	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-152-028	87	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-153-001	88	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-153-003	90	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-153-004	91	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-153-005	92	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-153-011	98	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-014	185	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-015	186	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-016	187	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-017	188	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-018	189	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-019	190	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-020	191	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-021	192	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-022	193	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-023	194	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-024	195	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-025	196	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-026	197	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-027	198	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-179-028	199	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-001	8	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-002	9	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-003	10	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-004	11	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-005	12	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-006	13	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-007	14	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-008	15	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-009	16	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-010	17	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-011	18	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-012	19	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-013	20	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-180-014	21	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-181-002	1	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-181-004	3	SFD	1	\$2,323.00	\$295.24	\$2,027.76
09-20-181-005	4	SFD	1	\$2,323.00	\$295.24	\$2,027.76
Subtotal			92	\$213,716.00	\$27,162.08	\$186,553.92
Prepaid Single Family Property						
09-20-151-036	55	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00

AMENDED SPECIAL TAX ROLL - LEVY YEAR 2025

**Town of Cortland
Special Service Area No. 9**

Item 3.

PIN	Lot	Land Use	Number of Units	2025 Special Tax Levy		
				Original Amount Levied	Amount to be Abated	Amount to be Collected
09-20-151-037	56	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-151-038	57	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-151-039	58	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-152-005	64	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-152-006	65	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-152-007	66	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-152-008	67	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-152-009	68	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-152-012	71	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-152-018	77	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-002	89	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-006	93	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-007	94	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-008	95	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-009	96	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-010	97	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-012	99	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-013	100	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-014	101	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-015	102	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-016	103	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-017	202	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-018	203	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-019	204	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-020	205	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-021	206	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-022	207	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-023	208	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-153-024	209	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-001	104	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-002	105	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-003	106	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-004	107	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-005	108	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-006	109	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-007	110	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-008	111	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-009	112	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-010	113	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-011	114	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-012	115	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-013	116	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-176-014	117	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-001	118	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-002	119	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-003	120	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-004	121	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-005	122	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00

AMENDED SPECIAL TAX ROLL - LEVY YEAR 2025

**Town of Cortland
Special Service Area No. 9**

Item 3.

PIN	Lot	Land Use	Number of Units	2025 Special Tax Levy		
				Original Amount Levied	Amount to be Abated	Amount to be Collected
09-20-177-006	123	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-007	124	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-008	125	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-009	126	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-010	127	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-011	128	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-012	129	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-013	130	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-014	131	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-015	132	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-016	133	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-017	134	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-018	135	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-019	136	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-020	137	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-021	138	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-022	139	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-023	140	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-024	141	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-025	142	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-177-026	143	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-001	144	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-002	145	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-003	146	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-004	147	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-005	148	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-006	149	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-007	150	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-008	151	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-009	152	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-010	153	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-011	154	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-012	155	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-013	156	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-014	157	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-015	158	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-016	159	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-017	160	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-018	161	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-019	162	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-020	163	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-021	164	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-022	165	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-023	166	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-024	167	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-025	168	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-026	169	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-178-027	170	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00

AMENDED SPECIAL TAX ROLL - LEVY YEAR 2025

**Town of Cortland
Special Service Area No. 9**

Item 3.

PIN	Lot	Land Use	Number of Units	2025 Special Tax Levy		
				Original Amount Levied	Amount to be Abated	Amount to be Collected
09-20-178-028	171	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-001	172	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-002	173	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-003	174	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-004	175	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-005	176	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-006	177	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-007	178	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-008	179	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-009	180	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-010	181	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-011	182	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-012	183	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-013	184	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-029	200	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-179-030	201	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-181-003	2	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-181-006	5	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-181-007	6	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
09-20-181-008	7	PREPAYS	1	\$2,323.00	\$2,323.00	\$0.00
Subtotal			117	\$271,791.00	\$271,791.00	\$0.00
Exempt						
09-20-151-008	214	EXEMPT	0	\$0.00	\$0.00	\$0.00
09-20-151-029	215	EXEMPT	0	\$0.00	\$0.00	\$0.00
09-20-151-041	211	EXEMPT	0	\$0.00	\$0.00	\$0.00
09-20-153-025	212	EXEMPT	0	\$0.00	\$0.00	\$0.00
09-20-153-026	216	EXEMPT	0	\$0.00	\$0.00	\$0.00
09-20-176-015	210	EXEMPT	0	\$0.00	\$0.00	\$0.00
09-20-181-001	213	EXEMPT	0	\$0.00	\$0.00	\$0.00
09-20-182-001	217	EXEMPT	0	\$0.00	\$0.00	\$0.00
Subtotal			0	\$0.00	\$0.00	\$0.00
GRAND TOTALS			209	\$485,507.00	\$298,953.08	\$186,553.92
			(# of units)	(maximum taxes)	(taxes abated)	(taxes levied)

TOWN OF CORTLAND, ILLINOIS

ORDINANCE NO. 2025-_____

**AN ORDINANCE APPROVING AND AUTHORIZING
THE EXECUTION OF A FIRST AMENDMENT TO THE
TIF REDEVELOPMENT AGREEMENT**

BY AND BETWEEN

THE TOWN OF CORTLAND

AND

CORTLAND FLOORING, INC. AND RICHARD JONUTZ

CORTLAND TAX INCREMENT FINANCING DISTRICT

**ADOPTED BY THE MAYOR AND TOWN BOARD
OF THE TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS,
ON THE 10TH DAY OF NOVEMBER, 2025.**

**AN ORDINANCE APPROVING AND AUTHORIZING THE EXECUTION OF
A FIRST AMENDMENT TO THE TIF REDEVELOPMENT AGREEMENT
BY AND BETWEEN:
THE TOWN OF CORTLAND &
CORTLAND FLOORING, INC. AND RICHARD JONUTZ
CORTLAND TAX INCREMENT FINANCING DISTRICT**

The Town Board has determined that this First Amendment to the TIF Redevelopment Agreement is in the best interest of the citizens of the Town of Cortland; therefore, be it ordained by the Mayor and Town Board of the Town of Cortland, DeKalb County, Illinois as follows:

SECTION ONE: The First Amendment to the TIF Redevelopment Agreement with Cortland Flooring, Inc. and Richard Jonutz, Developer (*Exhibit A*) attached hereto is hereby approved.

SECTION TWO: The Mayor is hereby authorized and directed to enter into and execute on behalf of the Town said First Amendment to the TIF Redevelopment Agreement and the Town Clerk of the Town of Cortland is hereby authorized and directed to attest such execution.

SECTION THREE: The First Amendment to the TIF Redevelopment Agreement shall be effective the date of its approval on the 10th day of November, 2025.

SECTION FOUR: This Ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED, APPROVED and ADOPTED by the Corporate Authorities of the Town of Cortland this 10th day of November, 2025 and filed in the office of the Town Clerk of said Town on that date.

MAYOR & TRUSTEES	AYE VOTE	NAY VOTE	ABSTAIN / ABSENT
Doug Corson			
Randi Olson			
James Walker			
Michael Siewierski			
Bradley Stone			
Charmaine Fioretto			
Mark Pietrowski, Mayor			
TOTAL VOTES:			

APPROVED: _____, Date ____/____/2025
Mayor, Town of Cortland

ATTEST: _____, Date: ____/____/2025
Town Clerk, Town of Cortland

**EXHIBIT A: FIRST AMENDMENT TO THE REDEVELOPMENT AGREEMENT BY AND BETWEEN
THE TOWN OF CORTLAND AND CORTLAND FLOORING, INC. AND RICHARD JONUTZ.**

**FIRST AMENDMENT TO THE
TAX INCREMENT FINANCING DISTRICT
REDEVELOPMENT AGREEMENT**

by and between

TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS

and

CORTLAND FLOORING, INC.

and

RICHARD JONUTZ

CORTLAND TAX INCREMENT FINANCING (TIF) DISTRICT

NOVEMBER 10, 2025

**CORTLAND TIF DISTRICT
FIRST AMENDMENT TO THE REDEVELOPMENT AGREEMENT
by and between
TOWN OF CORTLAND, DEKALB COUNTY, ILLINOIS
and
CORTLAND FLOORING, INC. AND RICHARD JONUTZ**

THIS FIRST AMENDMENT TO THE REDEVELOPMENT AGREEMENT (including Exhibits) is entered into this 10th day of November 2025, by and between the **Town of Cortland** (the “Town”), an Illinois Municipal Corporation, DeKalb County, Illinois, and **Cortland Flooring, Inc.**, an Illinois Corporation, and **Richard Jonutz** (the “Developer”).

PREAMBLE

WHEREAS, the Town has the authority to promote the health, safety and welfare of the Town and its citizens, and to prevent the spread of blight and deterioration and inadequate public facilities, including sanitary sewer, by promoting the development of private investment in the marketability of property thereby increasing the tax base of the Town and providing employment for its citizens; and

WHEREAS, Pursuant to 65 ILCS 5/8-1-2.5, a municipality may appropriate and expend funds for economic development purposes, including, without limitation, the making of grants for commercial enterprises that are deemed necessary or desirable for the promotion of economic development within the community; and

WHEREAS, pursuant to the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4 et seq., as amended (the “Act”), the Town has the authority to provide incentives to owners or prospective owners of real property to develop, redevelop, rehabilitate and/or upgrade such property by reimbursing the owner for certain costs from resulting increases in real estate tax revenues (“real estate tax increment”) and enter into contracts with developers necessary or incidental to the implementation of its redevelopment plan pursuant to 65 ILCS 5/11-74.4-4(b) and (j); and

WHEREAS, on January 23, 2012, recognizing the need to foster the development, expansion and revitalization of certain properties which are vacant, underutilized or obsolete or a combination thereof, the Town adopted Tax Increment Financing and created a Tax Increment Allocation Redevelopment area under the TIF Act for the Cortland Tax Increment Financing District (the “TIF District”); and

WHEREAS, on February 24, 2025, the Parties entered into a Redevelopment Agreement (the “Original Agreement”) for property acquired by the Developer located at 90 West Ellwalk Street, Cortland, Illinois, real estate tax property identification number 09-29-182-015, hereafter be referred to as the “Subject Property”; and

WHEREAS, the Developer has proceeded with plans to acquire the Property and construct a showroom and warehouse on the Property with office space for a new flooring business (the “Project”), and is doing so based on the availability of TIF incentives offered by the Town; and

WHEREAS, it is the intent of the Town to encourage economic development which will increase the real estate tax base of the Town, which increased taxes will be used, in part, to finance incentives to assist this Developer’s Project; and

WHEREAS, the Developer's proposed Project is consistent with the TIF District Redevelopment Plan and Projects for the Redevelopment Project Area and further conforms to the land uses and Comprehensive Plan of the Town as adopted; and

WHEREAS, the Developer requested that incentives for the development be provided by the Town from incremental increases in real estate taxes of the Town and that such incentives include the reimbursement of Eligible Project Costs; and

WHEREAS, the Town has determined that this Project required the incentives requested as set forth herein and that said Project will, as a part of the Plan, promote the health, safety and welfare of the Town and its citizens by attracting private investment to prevent blight and deterioration, to develop underutilized property and to provide employment for its citizens and to generally enhance the economy of the Town; and

WHEREAS, the Town is entering into this First Amendment to the Original Agreement having encouraged and induced the Developer to proceed with the Project located on said Property.

FIRST AMENDMENT

NOW, THEREFORE, the Parties, for good and valuable consideration, the receipt of which is acknowledged, agree to amend the terms of the Original Agreement as follows:

A. AMENDED "B. DEFINITIONS"

Section B of the Original Agreement shall be amended to include the following definition:

The term **"Developer"** in the Original Agreement shall include all of the following entities: Cortland Flooring, Inc., Richard Jonutz and Jonutz Farms, LLC.

B. AMENDED "D. INCENTIVES"

Section D(1)(d)(vii) of the Original Agreement shall be deleted in its entirety and replaced with the following:

- vii. As signatories to this Agreement Cortland Flooring, Inc., Jonutz Farms, LLC and Richard Jonutz shall be guarantors and shall be jointly and severally liable in the event of a default thereof by the Developer.

Section D of the Original Agreement shall be amended to add the following *paragraph 2*:

- 2. The Parties agree that all reimbursements paid to the Developer under this Agreement, whether incurred by Cortland Flooring, Inc., Richard Jonutz or Jonutz Farms, LLC, shall be paid by the Town to Jonutz Farms, LLC.

C. PRIOR AGREEMENT TERMS APPLY

All terms of the Original Agreement and any Exhibits thereto shall remain in effect unless specifically modified by this First Amendment.

IN WITNESS WHEREOF the Parties hereto have caused this First Amendment to the Original Agreement to be executed by their duly authorized officers on the above date at Cortland, Illinois.

TOWN OF CORTLAND, ILLINOIS,
a Municipal Corporation

BY: _____
Mayor, Town of Cortland

ATTEST:

Town Clerk, Town of Cortland

DEVELOPER:
CORTLAND FLOORING, INC., an Illinois Corporation

BY: _____
Richard Jonutz, President

and

JONUTZ FARMS, LLC, an Illinois Limited Liability Company

BY: _____
Richard Jonutz, Manager

and

RICHARD JONUTZ, individually

Richard Jonutz