
ORDINANCE NO. 2025-26-23

*An Ordinance Levying Taxes for Special Service Area Number 27
in the Village of Johnsburg for the 2025 Tax Year
(Fairview Avenue)*

AN ORDINANCE PASSED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF JOHNSBURG
AT A REGULAR MEETING ON DECEMBER 9, 2025
PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF JOHNSBURG

President

Edwin P. Hettermann

Board of Trustees

Mike Fouke
Josh Hagen
Scott Letzter
Jamie Morris
James Sylvanus
Keith Von Allmen

Village Administrator

Claudett E. Sofiakis

ORDINANCE NO. 2024-25-22

An Ordinance Levying Taxes for Special Service Area Number 27 in the Village of Johnsburg for the 2025 Tax Year (Fairview Avenue)

WHEREAS, the Village of Johnsburg, McHenry County, Illinois, passed Ordinance 09-10-34 on May 4, 2010, entitled *An Ordinance Ratifying the Establishment of Special Service Area Number 27 Within the Village of Johnsburg (Wastewater Treatment Facility and Collection System Project)* (the “Ordinance”); and

WHEREAS, the Ordinance provided that the Village would issue bonds to pay for the cost of special services consisting of the reservation of capacity for Special Service Area Number 27 (the “SSA #27”) at a wastewater treatment facility, as well as collection system infrastructure to include but not be limited to lift stations, force and gravity mains, manholes, grinder pumps and related engineering, surveying, construction observation, soil testing and appurtenant work, mass grading and demolition, site clearing and tree removal, final restoration and paving and the equipment and materials necessary for same, and other associated costs including those of consultants; and

WHEREAS, pursuant to the Special Service Area Tax Law (35 ILCS 200/27-5 *et seq.*), a hearing was held on February 25, 2010, after notice of said hearing was published in the *Northwest Herald* on February 9, 2010, and a notice of said hearing was mailed to all property owners within the proposed boundaries of SSA #27, as legally described in Exhibit A, attached hereto, not less than 10 days prior to the hearing; and

WHEREAS, the Ordinance was passed after the deadline for property owners to submit petitions, signed by at least 50 percent of the electors residing within the boundaries of SSA #27 and by at least 50 percent of the owners of record of land included within the boundaries of SSA #27, objecting to the formation of SSA #27, and the Ordinance was recorded on May 20, 2010 as document number 2010R0022302 in the office of the McHenry County Recorder of Deeds; and

WHEREAS, after the passage of the Ordinance the Village passed Ordinance 2010-11-18, which authorized the issuance of bonds to cover the cost of the special services in SSA #27 (the “Bond Ordinance”); and

WHEREAS, since the passage of the Bond Ordinance, several property owners within SSA #27 have prepaid the special service area tax listed on the Special Tax Roll in the Bond Ordinance and the 2024 tax levy should be abated for those parcels; and

WHEREAS, the Special Tax Roll for 2025 attached hereto as Exhibit B, as prepared by David Taussig & Associates, Inc., has been amended and the levy for the property owners within SSA #27 is reflected in Exhibit B.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Johnsburg, McHenry County, Illinois, as follows:

SECTION 1: Pursuant to the Ordinance, there is hereby levied the following sums for the 2025 tax year:

\$1,019.38 with respect to those parcels assigned permanent tax index numbers:	09-13-477-017
	09-13-477-018
	09-13-477-026
09-13-253-022	09-13-477-027
09-13-253-027	09-13-477-048
09-13-426-015	09-13-477-046
09-13-427-007	09-13-477-034
09-13-427-016	09-13-477-035
09-13-253-028	09-13-477-036
09-13-427-004	09-13-477-037
09-13-429-012	09-13-477-038
09-13-429-016	09-13-477-039
09-13-429-023	09-13-477-040
09-13-453-006	09-13-477-044
09-13-453-007	09-13-477-045
09-13-476-004	
09-13-476-011	And \$1,132.02 for those parcels assigned permanent tax numbers:
09-13-476-008	
09-13-476-010	
09-13-477-002	09-13-277-021
09-13-477-003	09-13-277-022
09-13-477-005	09-13-427-006
09-13-477-006	
09-13-477-007	And \$1,244.66 for those parcels assigned permanent tax index numbers:
09-13-477-008	
09-13-477-012	
09-13-477-013	09-13-253-030
09-13-477-016	09-13-427-001.

SECTION 2: The SSA #27 tax for the 2025 tax year is specifically abated for the following parcels, which have prepaid the special service area tax:

09-13-426-007	09-13-453-005	09-13-453-002
09-13-253-026	09-13-453-009	
09-13-426-016	09-13-477-009	
09-13-427-005	09-13-477-014	
09-13-427-015 (changed to 09-13-427-018)	09-13-477-030	
09-13-429-004	09-13-477-047	
09-13-429-024	09-13-453-004	

SECTION 3: A certified copy of this Ordinance shall be filed in the office of the McHenry County Clerk, who shall levy against certain parcels those amounts set forth in Section 1 and abate the 2017 special service area tax for those parcels described in Section 2 as indicated herein.

SECTION 4: If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

SECTION 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 6: This Ordinance shall be in full force and effect upon its passage, approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Voting Aye: Trustees Fouke, Hagen, Letzter, Morris, Sylvanus and Von Allmen

Voting Nay: None

Absent: None

Abstain: None

APPROVED:



Village President Edwin P. Hettermann



Village Clerk Claudett E. Sofiakis

Passed: December 9, 2025

Approved: December 9, 2025

Published: December 9, 2025

EXHIBIT A

THAT PART OF THE EAST HALF OF SECTION 13, TOWNSHIP 45 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN DESCRIBED AS FOLLOWS: BEGINNING AT THE INTERSECTION OF THE NORTHEASTERLY RIGHT OF WAY LINE OF CHAPEL HILL ROAD AND THE SOUTHERLY RIGHT OF WAY LINE OF JOHNSBURG ROAD; THENCE EASTERLY, ALONG SAID SOUTHERLY RIGHT OF WAY LINE, TO THE EASTERLY LINE OF PARCEL 2, AS DESCRIBED IN DOCUMENT 1999R0008384; THENCE SOUTHERLY, ALONG SAID EASTERLY LINE, TO SAID NORTHEASTERLY RIGHT OF WAY LINE OF CHAPEL HILL ROAD; THENCE SOUTHEASTERLY, ALONG SAID NORTHEASTERLY RIGHT OF WAY LINE, TO NORTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 13; THENCE EASTERLY, ALONG SAID NORTH LINE, TO NORTHWESTERLY CORNER OF LOT 14 OF BLOCK 1 IN SCHMITT'S BRIDGEVIEW SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 30, 1938 AS DOCUMENT 133359; THENCE SOUTHERLY, ALONG THE WESTERLY LINE OF SAID LOT 14, TO THE NORTHEASTERLY RIGHT OF WAY LINE OF SAID CHAPEL HILL ROAD; THENCE SOUTHEASTERLY, ALONG SAID NORTHEASTERLY RIGHT OF WAY LINE, TO THE SOUTHERLY MOST CORNER OF SAID LOT 14; THENCE NORTHEASTERLY, ALONG THE SOUTHEASTERLY LINE OF SAID LOT 14, TO THE WESTERLY MOST CORNER OF THE PARCEL DEDICATED TO THE VILLAGE OF JOHNSBURG, AS DESCRIBED IN DOCUMENT 2004R01150905; THENCE SOUTHEASTERLY, ALONG THE SOUTHWESTERLY LINE OF SAID PARCEL, TO THE NORTHWESTERLY LINE OF LOT 12 OF BLOCK 1 IN SAID SUBDIVISION; THENCE NORTHEASTERLY, ALONG SAID NORTHWESTERLY LINE, TO THE NORTHWESTERLY CORNER OF SAID LOT 12 AND SAID NORTH LINE OF SAID SOUTHEAST QUARTER; THENCE EASTERLY, ALONG SAID NORTH LINE, TO THE NORTHEAST CORNER OF LOT 12 OF BLOCK 1 IN SAID SUBDIVISION; THENCE SOUTHERLY, ALONG THE EASTERLY LINE OF LOTS 12 THROUGH 9 OF BLOCK 1, INCLUSIVE, TO THE NORTHERLY MOST CORNER OF LOT 8 OF BLOCK 1 IN SAID SUBDIVISION; THENCE SOUTHEASTERLY, ALONG THE NORTHEASTERLY LINE OF SAID LOT 8, TO THE EASTERLY MOST CORNER THEREOF; THENCE SOUTHWESTERLY, ALONG THE SOUTHEASTERLY LINE OF SAID LOT 8, TO THE SOUTHWESTERLY CORNER OF LOT 6 OF BLOCK 1 IN SAID SUBDIVISION; THENCE EASTERLY, ALONG THE SOUTHERLY LINE OF SAID LOT 6, TO THE WESTERLY RIGHT OF WAY LINE OF FAIRVIEW AVENUE; THENCE SOUTHERLY AND SOUTHWESTERLY, ALONG SAID WESTERLY RIGHT OF WAY LINE, TO SAID NORTHEASTERLY RIGHT OF WAY LINE OF CHAPEL HILL ROAD; THENCE SOUTHEASTERLY, TO THE INTERSECTION OF THE SOUTHEASTERLY RIGHT OF WAY LINE OF SAID FAIRVIEW AVENUE AND THE NORTHEASTERLY RIGHT OF WAY LINE OF SAID CHAPEL HILL ROAD; THENCE SOUTHWESTERLY, TO THE INTERSECTION OF THE SOUTHEASTERLY RIGHT OF WAY LINE OF SAID FAIRVIEW AVENUE AND THE SOUTHWESTERLY RIGHT OF WAY LINE OF SAID CHAPEL HILL ROAD; THENCE SOUTHWESTERLY, ALONG SAID SOUTHEASTERLY RIGHT OF WAY LINE OF FAIRVIEW AVENUE, TO THE NORTHERLY MOST CORNER OF LOT 1 OF BLOCK 2 IN SAID SCHMITT'S BRIDGEVIEW SUBDIVISION; THENCE SOUTHEASTERLY, ALONG THE NORTHEASTERLY LINE OF SAID LOT 1, TO THE EASTERLY MOST CORNER THEREOF; THENCE SOUTHWESTERLY, ALONG THE SOUTHEASTERLY LINES OF LOTS 1 THROUGH 12 OF BLOCK 2, INCLUSIVE, TO THE SOUTHERLY MOST CORNER OF SAID SUBDIVISION; THENCE SOUTHWESTERLY, ALONG THE SOUTHEASTERLY LINES OF LOTS 2 THROUGH 19, INCLUSIVE, IN KING'S FAIRVIEW SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED AUGUST 3, 1925 AS DOCUMENT 69316, TO THE SOUTHWESTERLY CORNER OF SAID SUBDIVISION; THENCE SOUTHWESTERLY, ALONG THE SOUTHEASTERLY LINES OF THE PARCELS DESCRIBED IN DOCUMENTS 89R007944 AND 2000R0052359, TO THE SOUTHEASTERLY CORNER OF LOT 16 OF BLOCK 3 IN DUTCH CREEK WOODLANDS SUBDIVISION, ACCORDING THE PLAT THEREOF RECORDED MAY 17, 1957 AS DOCUMENT 323155; THENCE SOUTHWESTERLY, ALONG THE SOUTHEASTERLY LINES OF LOTS 16 THROUGH 11 OF BLOCK 3, INCLUSIVE, IN SAID SUBDIVISION, TO THE SOUTHWESTERLY CORNER OF SAID LOT 11; THENCE NORTHWESTERLY, NORTHEASTERLY AND EASTERLY, ALONG THE WESTERLY AND NORTHERLY LINES OF SAID LOT 11, TO THE WESTERLY RIGHT OF WAY OF SAID FAIRVIEW AVENUE; THENCE NORTHERLY, ALONG SAID WESTERLY RIGHT OF WAY, ALONG A CURVE TO THE RIGHT, TO THE SOUTHWESTERLY CORNER OF LOT 10 OF BLOCK 3 IN SAID SUBDIVISION; THENCE NORTHWESTERLY, ALONG THE SOUTHWEST-

ERLY LINE OF SAID LOT 10, TO THE NORTHWESTERLY CORNER THEREOF; THENCE NORTHEASTERLY, ALONG THE NORTHWESTERLY LINE OF LOTS 10 THROUGH 6 OF BLOCK 3, INCLUSIVE, IN SAID SUBDIVISION, TO THE NORTHERLY MOST CORNER OF SAID LOT 6; THENCE NORTHERLY, ALONG THE WESTERLY LINES OF LOTS 5 THROUGH 2 OF BLOCK 3, INCLUSIVE, IN SAID SUBDIVISION, TO THE NORTHWESTERLY CORNER OF SAID LOT 2; THENCE SOUTHEASTERLY, ALONG THE NORTHEASTERLY LINE OF SAID LOT 2 AND THE SOUTHEASTERLY EXTENSION THEREOF, TO THE EASTERLY RIGHT OF WAY LINE OF REED AVENUE; THENCE SOUTHERLY, ALONG SAID EASTERLY RIGHT OF WAY LINE TO THE NORTHWESTERLY RIGHT OF WAY LINE OF SAID FAIRVIEW AVENUE; THENCE NORTHEASTERLY, ALONG SAID NORTHEASTERLY RIGHT OF WAY LINE, TO THE SOUTHERLY MOST CORNER OF LOT 9 IN KING'S FAIRVIEW SUBDIVISION 1ST ADDITION, ACCORDING TO THE PLAT THEREOF, RECORDED OCTOBER 10, 1928 AS DOCUMENT 85494; THENCE NORTHWESTERLY, ALONG THE SOUTHWESTERLY LINE OF SAID LOT 9, TO THE WESTERLY MOST CORNER THEREOF; THENCE NORTHEASTERLY, ALONG THE NORTHWESTERLY LINES LOT 9 THROUGH 14, INCLUSIVE, IN SAID SUBDIVISION, TO THE SOUTHWESTERLY RIGHT OF WAY LINE OF KING STREET; THENCE SOUTHEASTERLY, ALONG SAID SOUTHWESTERLY RIGHT OF WAY LINE, TO THE NORTHWESTERLY LINE OF SAID FAIRVIEW AVENUE; THENCE NORTHEASTERLY, TO THE INTERSECTION OF SAID NORTHWESTERLY RIGHT OF WAY LINE AND THE NORTHEASTERLY RIGHT OF WAY LINE OF SAID KING STREET; THENCE NORTHEASTERLY, ALONG SAID NORTHWESTERLY RIGHT OF WAY LINE, TO THE SOUTHEAST CORNER OF LOT 15 IN SAID SUBDIVISION; THENCE NORTHWESTERLY, ALONG THE NORTHEASTERLY LINE OF SAID LOT 15, TO THE NORTHEASTERLY CORNER THEREOF; THENCE SOUTHWESTERLY, ALONG THE NORTHWESTERLY LINE OF SAID LOT 15, TO THE NORTHEASTERLY RIGHT OF WAY LINE OF SAID KING STREET; THENCE NORTHWESTERLY, ALONG SAID NORTHEASTERLY RIGHT OF WAY LINE, TO THE SOUTHEASTERLY RIGHT OF WAY LINE OF SAID REED AVENUE; THENCE NORTHEASTERLY, ALONG SAID SOUTHEASTERLY RIGHT OF WAY LINE, TO THE NORTHEASTERLY CORNER OF LOT 7 IN SAID SUBDIVISION; THENCE SOUTHEASTERLY, ALONG THE EASTERLY LINES OF LOTS 7 AND 17 IN SAID SUBDIVISION, TO THE NORTHWESTERLY LINE OF SAID FAIRVIEW AVENUE; THENCE NORTHEASTERLY, ALONG SAID NORTHWESTERLY RIGHT OF WAY LINE, TO THE SOUTHWESTERLY CORNER OF LOT 6 IN SCHMITT'S BRIDGEVIEW SUBDIVISION 1ST ADDITION, ACCORDING TO THE PLAT THEREOF RECORDED MARCH 28, 1958 AS DOCUMENT 337729; THENCE NORTHWESTERLY, ALONG THE SOUTHWESTERLY LINE OF SAID LOT 6, TO THE NORTHWESTERLY CORNER THEREOF; THENCE NORTHEASTERLY, ALONG THE NORTHWESTERLY LINE OF SAID LOT 6, TO THE NORTHEASTERLY CORNER THEREOF; THENCE SOUTHEASTERLY, ALONG THE NORTHEASTERLY LINE OF SAID LOT 6, TO SAID NORTHWESTERLY RIGHT OF WAY LINE OF FAIRVIEW AVENUE; THENCE NORTHEASTERLY, ALONG SAID NORTHWESTERLY RIGHT OF WAY LINE, TO THE SOUTHEASTERLY CORNER OF LOT 2 IN SAID SUBDIVISION; THENCE NORTHWESTERLY, ALONG THE NORTHEASTERLY LINE OF SAID LOT 2, TO THE NORTHEASTERLY CORNER THEREOF; THENCE SOUTHWESTERLY, ALONG THE NORTHWESTERLY LINE OF SAID LOT 2, TO THE SOUTHERLY MOST CORNER OF THE PARCEL DESCRIBED IN DOCUMENT 1996R0028649; THENCE NORTHWESTERLY, ALONG THE SOUTHWESTERLY LINE OF SAID PARCEL, TO THE SOUTHEASTERLY RIGHT OF WAY LINE OF SAID REED AVENUE; THENCE NORTHEASTERLY, ALONG SAID SOUTHEASTERLY RIGHT OF WAY LINE, TO THE SOUTHWESTERLY RIGHT OF WAY LINE OF SAID CHAPEL HILL ROAD; THENCE NORTHWESTERLY, TO THE INTERSECTION OF SAID SOUTHWESTERLY RIGHT OF WAY LINE AND THE NORTHWESTERLY RIGHT OF WAY LINE OF SAID REED AVENUE; THENCE NORTHWESTERLY, ALONG SAID SOUTHWESTERLY RIGHT OF WAY LINE, TO THE SOUTHEASTERLY LINE OF PARCEL 1, AS DESCRIBED IN DOCUMENT 900759; THENCE SOUTHWESTERLY, ALONG SAID SOUTHEASTERLY LINE, TO THE NORTHEASTERLY RIGHT OF WAY LINE OF ASPEN DRIVE; THENCE NORTHWESTERLY, ALONG SAID NORTHEASTERLY RIGHT OF WAY LINE, TO THE WESTERLY LINE OF SAID PARCEL 1; THENCE NORTHERLY, ALONG THE WESTERLY LINE OF SAID PARCEL 1, TO THE NORTHWEST CORNER THEREOF; THENCE NORTHERLY, ALONG THE WESTERLY LINE OF PARCEL 1, AS DESCRIBED IN DOCUMENT 91R003767, TO THE NORTHWESTERLY CORNER THEREOF; THENCE NORTHERLY, ALONG THE WESTERLY LINE OF PARCEL 1, AS DESCRIBED IN DOCUMENT 90R011286, TO THE NORTHWESTERLY CORNER THEREOF; THENCE WESTERLY, ALONG THE SOUTHERLY LINE OF THE LANDS

DESCRIBED IN DOCUMENT 2000R0057795, TO THE SOUTHWEST CORNER THEREOF; THENCE WESTERLY, ALONG THE SOUTHERLY LINE OF PARCEL 4 AS DESCRIBED IN DOCUMENT 2007R0013687, TO THE SOUTHWESTERLY CORNER THEREOF; THENCE NORTHERLY, ALONG THE WESTERLY LINE OF SAID PARCEL 4, TO THE NORTHWESTERLY CORNER THEREOF AND THE NORTH LINE OF SAID SOUTHEAST QUARTER OF SAID SECTION 13; THENCE WESTERLY, ALONG SAID NORTH LINE TO THE SOUTHWESTERLY CORNER OF PARCEL 2, AS DESCRIBED IN DOCUMENT 90R022709; THENCE NORTHERLY, ALONG THE WESTERLY LINE OF SAID PARCEL 2, TO THE WESTERLY MOST NORTHWEST CORNER THEREOF; THENCE EASTERLY ALONG A NORTHERLY LINE OF SAID PARCEL 2, TO THE SOUTHWESTERLY CORNER OF PARCEL 1, AS DESCRIBED IN SAID DOCUMENT 90R022709; THENCE NORTHERLY, ALONG THE WESTERLY LINE OF SAID PARCEL 1, TO THE SOUTHERLY RIGHT OF WAY LINE OF SAID JOHNSBURG ROAD; THENCE EASTERLY, ALONG SAID SOUTHERLY RIGHT OF WAY LINE, TO THE SOUTHWESTERLY LINE OF SAID CHAPEL HILL ROAD; THENCE EASTERLY, TO THE INTERSECTION OF THE SOUTHERLY RIGHT OF WAY LINE OF SAID JOHNSBURG ROAD AND THE NORTHEASTERLY RIGHT OF WAY LINE OF SAID CHAPEL HILL ROAD AND THE POINT OF BEGINNING; EXCEPTING THEREFROM, LOTS 10 AND 14 IN KING'S FAIRVIEW SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED AUGUST 3, 1925 AS DOCUMENT 69316, ALSO EXCEPTING THEREFROM, LOTS 3, 6, 8 AND 13, ALL OF BLOCK 3 IN DUTCH CREEK WOODLANDS SUBDIVISION, ACCORDING THE PLAT THEREOF RECORDED MAY 17, 1957 AS DOCUMENT 323155; ALL IN THE VILLAGE OF JOHNSBURG, MCHENRY COUNTY, ILLINOIS.

EXHIBIT B
(See the following page.)



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**SUMMARY REPORT
(LEVY YEAR 2025)**

**VILLAGE OF JOHNSBURG
SPECIAL SERVICE AREA NO. 27**

December 3, 2025

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VILLAGE OF JOHNSBURG



SUMMARY REPORT (LEVY YEAR 2025)

Special Service Area No. 27

Prepared for:

Village of Johnsburg

1515 Channel Beach Avenue

Johnsburg, IL 60051

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APPENDICES

APPENDIX A 2025 AMENDED SPECIAL TAX ROLL

INTRODUCTION

This report calculates the 2025 special taxes required to pay annual debt service on the Village of Johnsbury (the "Village") Special Service Area Number 27 ("SSA No. 27") Special Tax Bonds, Series 2010 (Wastewater Treatment Facility and Collection System Project) (the "Series 2010 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 27. Pursuant to the Special Service Area Act (the "Act"), the Village Board is the governing body of SSA No. 27. The Village Board must annually, prior to the last Tuesday of December, approve by ordinance the special taxes to be collected, abate the Maximum Parcel Special Taxes in excess of the special taxes to be collected, and direct the County Clerk of McHenry County to extend the special taxes for collection. The special taxes will be billed on the tax bill for ad valorem property taxes.

SSA No. 27 was established by Ordinance No. 10-11-01 (the "Establishing Ordinance"), adopted on May 4, 2010. The Establishing Ordinance authorized SSA No. 27 to provide special services, issue bonds, and levy a special tax to repay the bonds.

A Authorized Special Services

The authorized special services include:

- Reservation of capacity at wastewater treatment facility;
- Collection system infrastructure to include, but not limited to:
 - Lift stations;
 - Force and gravity mains;
 - Manholes;
 - Grinder pumps and related engineering;
 - Surveying;
 - Construction observation;
 - Soil testing;
 - Appurtenant work;
 - Mass grading and demolition;
 - Site clearing and tree removal; and
 - Final restoration and paving, and equipment and materials necessary for same;
- Other associated costs, including those of consultants; and
- Other eligible costs.

B Bonded Indebtedness

The Establishing Ordinance specified that not more than \$62,400, in bonds may be issued by SSA No. 27. Ordinance No. 10-11-18 (the "Bond Ordinance"), adopted on August 10, 2010, approved the form of a preliminary limited offering memorandum and provided for the issuance of \$630,000 in Series 2007 Bonds.

C Special Taxes

The Establishing Ordinance incorporates the SSA No. 27 Special Tax Roll Report (the "Special Tax Roll Report"). The Special Tax Roll Report sets forth the Maximum Parcel Special Taxes which have been levied for the payment of principal of and interest on the Series 2010 Bonds and the administration and maintenance of SSA No. 27 and is available upon request. A table of the Maximum Parcel Special Taxes is included in Section II herein.

I SPECIAL TAX REQUIREMENT

The SSA No. 27 2025 Special Tax Requirement is equal to \$46,661. As shown in Table 1 below, the 2025 Special Tax Requirement is equal to the sum of the Series 2010 debt service for the 12 months ending January 1, 2027 estimated administrative expenses, and the contingency for estimated delinquent special taxes and less the estimated available fund as of January 1, 2026.

Table 1: 2025 Special Tax Requirement

Sources of Funds	
Prior Year Surplus/(Deficit)	\$0
Project Fund Credit	\$0
Special Taxes	
Billed	\$38,170
Contingency	\$8,491
Subtotal	\$46,661
Uses of Funds	
Debt Service	
Interest - 07/01/2026	(\$3,713)
Interest - 01/01/2027	(\$3,713)
Principal - 01/01/2027	(\$24,000)
Administrative Expenses	(\$6,745)
Contingency	(\$8,491)
Subtotal	(\$46,661)
Projected Surplus/(Deficit) - 01/01/2027	\$0

II MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES

Pursuant to the Special Tax Roll Report, the 2025 Maximum Parcel Special Taxes equal \$65,144. Subtracting abatement of \$16,345 for the prepaid Parcels and the 2025 Special Tax Requirement of \$46,661 results in an abatement of \$18,483. In accordance with the Special Tax Roll Report the Maximum Parcel Special Tax applicable to each non-prepaid Parcel in SSA 27 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

The maximum, abated, and extended special tax for each special tax classification is shown in Table 2 below. Amended Special Tax Roll, which lists the maximum, abated, and extended special tax for each parcel, is attached as Appendix A

Table 2: 2025 Maximum, Abated and Extended Special Taxes

Special Tax Classification	Maximum Parcel Special Tax	Abated Special Tax	Extended Special Tax
Land Class 1	\$1,066.10	\$46.72	\$1,019.38
Land Class 2	\$1,183.90	\$51.88	\$1,132.02
Land Class 3	\$1,301.70	\$57.04	\$1,244.66
Land Class 1 - Prepaid	\$1,066.10	\$1,066.10	\$0.00
Land Class 2 - Prepaid	\$1,183.90	\$1,183.90	\$0.00
Land Class 3 - Prepaid	\$1,301.70	\$1,301.70	\$0.00

III SPECIAL TAX DELINQUENCIES

A Special Tax Collections

The SSA No. 27 special tax is billed and collected by McHenry County (the "County") in the same manner and at the same time as general *ad valorem* property taxes. The Village may provide for other means of collecting the special tax, if necessary, to meet the financial obligations of SSA No. 27.

Table 3: 2024 Special Tax Receipts¹

Special Tax Receipts	Delinquent Amount	Delinquency Rate	Number of Delinquent Parcels
\$46,660.58	\$0.00	0.00%	0

Notes:

1. As of December 1, 2025.

B Tax Sales and Foreclosures

The lien and foreclosure remedies provided for in Article 9 of the Illinois Municipal Code shall apply upon the nonpayment of the special tax. Currently, there are no foreclosures to report.

APPENDIX A

Village of Johnsburg SSA No. 27
Summary Report
(Levy Year 2025)



**2025 AMENDED
SPECIAL TAX ROLL**



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**Levy Year 2025
Special Tax Roll
Village of Johnsburg SSA No. 27
(Fairview Avenue Project)**

Tax Parcel	Land Use	Subdivision	Block	Lot	Special Tax		
					Maximum	Abated	Levied
Class 1 (1 Sewer EDU)							
09-13-253-022	1				\$1,066.10	\$46.72	\$1,019.38
09-13-426-015	1				\$1,066.10	\$46.72	\$1,019.38
09-13-427-007	1				\$1,066.10	\$46.72	\$1,019.38
09-13-427-016	1				\$1,066.10	\$46.72	\$1,019.38
09-13-427-004	1				\$1,066.10	\$46.72	\$1,019.38
09-13-429-012	1				\$1,066.10	\$46.72	\$1,019.38
09-13-429-016	1				\$1,066.10	\$46.72	\$1,019.38
09-13-429-023	1				\$1,066.10	\$46.72	\$1,019.38
09-13-453-006	1				\$1,066.10	\$46.72	\$1,019.38
09-13-453-007	1				\$1,066.10	\$46.72	\$1,019.38
09-13-476-004	1				\$1,066.10	\$46.72	\$1,019.38
09-13-476-011	1				\$1,066.10	\$46.72	\$1,019.38
09-13-476-008	1				\$1,066.10	\$46.72	\$1,019.38
09-13-476-010	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-002	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-003	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-005	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-006	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-007	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-008	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-012	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-013	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-016	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-017	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-018	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-026	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-027	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-048	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-046	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-034	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-035	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-036	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-037	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-038	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-039	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-040	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-044	1				\$1,066.10	\$46.72	\$1,019.38
09-13-477-045	1				\$1,066.10	\$46.72	\$1,019.38
09-13-253-028	1				\$1,066.10	\$46.72	\$1,019.38
09-13-253-027	1				\$1,066.10	\$46.72	\$1,019.38
Subtotal Class 1 (1 Sewer EDU)					\$42,644.00	\$1,868.80	\$40,775.20

Levy Year 2025
Special Tax Roll
Village of Johnsburg SSA No. 27
(Fairview Avenue Project)

Count					40		
Tax Parcel	Land Use	Subdivision	Block	Lot	Special Tax		
					Maximum	Abated	Levied
Class 2 (2 Sewer EDUs)							
09-13-277-001	2				\$1,183.90	\$51.88	\$1,132.02
09-13-277-022	2				\$1,183.90	\$51.88	\$1,132.02
09-13-427-006	2				\$1,183.90	\$51.88	\$1,132.02
Subtotal Class 2 (2 Sewer EDUs)					\$3,551.70	\$155.64	\$3,396.06
Count					3		
Class 3 (3 Sewer EDUs)							
09-13-427-001	3				\$1,301.70	\$57.04	\$1,244.66
09-13-253-030	3				\$1,301.70	\$57.04	\$1,244.66
Subtotal Class 3 (3 Sewer EDUs)					\$2,603.40	\$114.08	\$2,489.32
Count					2		
Prepaid							
09-13-253-026	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-427-005	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-427-018	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-429-004	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-429-024	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-453-005	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-453-009	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-477-009	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-477-014	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-477-030	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-477-047	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-453-002	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-453-004	P1				\$1,066.10	\$1,066.10	\$0.00
09-13-426-007	P2				\$1,183.90	\$1,183.90	\$0.00
09-13-426-016	P3				\$1,301.70	\$1,301.70	\$0.00
Subtotal Prepaid					\$16,344.90	\$16,344.90	\$0.00
Count					15		
Grand Total Levy					\$65,144.00	\$18,483.42	\$46,660.58
Grand Total Count					60		

CERTIFICATION

I, CLAUDETT E. SOFIAKIS, do hereby certify that I am the duly appointed, acting and qualified Clerk of the Village of Johnsburg, McHenry County, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the President and Board of Trustees of said Village of Johnsburg.

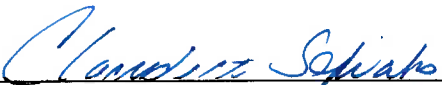
I do further certify that at a regular meeting of the President and Board of Trustees of the Village of Johnsburg, held on the 9th day of December, 2025, the foregoing Ordinance entitled *An Ordinance Levying Taxes for Special Service Area Number 27 in the Village of Johnsburg for the 2025 Tax Year (Fairview Avenue)*, was duly passed by the President and Board of Trustees of the Village of Johnsburg.

The pamphlet form of Ordinance No. 25-26-23, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was available in the Village Hall, commencing on the 9th day of December, 2025, and will continue for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk.

I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.

Given under my hand and seal of the Village of Johnsburg, this 9th day of December, 2025.





Claudett E. Sofiakis, Village Clerk
Village of Johnsburg,
McHenry County, Illinois