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**ORDINANCE NO. 2025-26-25**

*An Ordinance Levying Taxes for Special Service Area Number 32  
in the Village of Johnsburg for the 2025 Tax Year  
(Wastewater Treatment Facility and Collection System Project)*

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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. 2025-26-25***

### ***An Ordinance Levying Taxes for Special Service Area Number 32 in the Village of Johnsburg for the 2025 Tax Year (Wastewater Treatment Facility and Collection System Project)***

WHEREAS, the Village of Johnsburg, McHenry County, Illinois, passed Ordinance 15-16-33 on May 3, 2016, entitled *An Ordinance Ratifying the Establishment of Special Service Area Number 32 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 32 (the “SSA #32”) 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 December 22, 2015, after notice of said hearing was published in the *Northwest Herald* on November 25, 2015, and a notice of said hearing was mailed to all property owners within the proposed boundaries of SSA #32, 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 #32 and by at least 50 percent of the owners of record of land included within the boundaries of SSA #32, objecting to the formation of SSA #32, and the Ordinance was recorded on May 19, 2016 as document number 2016R0017009 in the office of the McHenry County Recorder of Deeds; and

WHEREAS, after the passage of the Ordinance the Village passed Ordinance 2016-17-10, which authorized the issuance of bonds to cover the cost of the special services in SSA #32 (the “Bond Ordinance”); and

WHEREAS, several property owners within SSA #32 have prepaid the special service area tax listed on the Special Tax Roll in the Bond Ordinance and the 2025 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 #32 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:

\$1,774.38 with respect to those parcels assigned permanent tax index numbers:

10-18-152-004	10-18-177-011
10-18-152-005	10-18-177-012
10-18-153-006	10-18-177-052
10-18-153-012	10-18-301-002
10-18-154-015	10-18-302-002
10-18-154-019	10-18-302-004
10-18-155-004	10-18-302-005
10-18-155-009	10-18-302-006
10-18-177-002	10-18-302-007
10-18-177-003	10-18-302-011
10-18-177-004	10-18-177-010
10-18-177-005	
10-18-177-006	
10-18-177-007	
10-18-177-008	
10-18-177-009	

SECTION 2: The SSA #32 tax for the 2025 tax year is specifically abated for the following parcels, which have prepaid the special service area tax:

10-18-302-012  
10-18-302-013  
10-18-302-014  
10-18-177-015  
10-18-302-003  
10-18-302-001

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 2024 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



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Village President Edwin P. Hettermann



ATTEST:



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Village Clerk Claudett E. Sofiakis

Passed: December 9, 2025

Approved: December 9, 2025

Published: December 9, 2025

## Exhibit A

The legal description of the Area is as follows:

Beginning at the Southeast corner of Lot 24 in Niesen's Subdivision, according to the plat thereof recorded November 10, 1923, as Document No. 61123, in Book 5 of plats, page 1, lying Northwesterly of the Fox River; thence Southwesterly along the Southeasterly line of Lots 24 through 11 in said Niesen's Subdivision to the most Southerly corner of said Lot 11; thence Northwesterly along the Westerly line of said Lot 11 to the most Westerly corner thereof, being a point in the Easterly Right-of-Way line of Sunnyside Beach Drive; thence Southwesterly along said Easterly line to the most northerly corner of Lot 9 in said Niesen's Subdivision; thence Southeasterly along the Northerly line of said Lot 9 to the most Easterly corner thereof; Thence Southwesterly along the Southeasterly line of Lots 9 through 1 in said Niesen's Subdivision to the most Easterly corner of a parcel of land described in Trustee's Deed recorded September 26, 1997 as Document No. 97R047140, lying Northwesterly of the Fox River; thence Southwesterly along the Southeasterly line of said parcel of land to the most Easterly corner of a parcel of land described in Warranty Deed recorded April 24, 2002 as Document No. 2002R0037349, lying Northwesterly of the Fox River; thence Southwesterly along the Southeasterly line of said parcel of land to the Northeast corner of a parcel of land described in Warranty Deed recorded July 1, 2014 as Document No. 2014R0021411, lying Northwesterly of the Fox River; thence Southwesterly along the Southeasterly line of said parcel to the most Southerly corner thereof, being a point on the Northeasterly Right-of-Way line of Chapel Hill Road (County Highway 22); thence Northwesterly along the Southwesterly line of said parcel to the most Westerly corner thereof, being a point at the intersection of the Northeasterly Right-of-Way line of Chapel Hill Road (County Highway 22) and the Southeasterly Right-of-Way line of Fairview Avenue; thence Northeasterly along said Southeasterly line to the most Northerly corner of said parcel of land per Document No. 97R047140; thence Northeasterly along the Northwesterly line of lots 1 through 5 in said Niesen's Subdivision and the Southeasterly Right-of-Way line of Sunnyside Beach Drive to the most Northerly corner of said Lot 5; thence Northwesterly to the most Southerly corner of Lot 41 in Niesen's Sunrise View Subdivision, according to the plat thereof recorded July 11, 1925 as Document No. 68989, in Book 5 of Plats, page 34; thence Northwesterly along the Southwesterly line of said Lot 41 to the most Westerly corner thereof; thence Northeasterly along the Northwesterly line of lots 41 and 38 in said Niesen's Sunrise View Subdivision to the most Northerly corner of said Lot 38; thence Southeasterly along the Northeasterly line of said Lot 38 to the most Easterly corner thereof said point being on the Northwesterly Right-of-Way line of said Sunnyside Beach Drive; thence Northeasterly along said Northwesterly line to the most Southerly corner of Lot 32 in said Niesen's Sunrise View Subdivision; thence Northwesterly along the Southwesterly line of said Lot 32 to the most Westerly corner thereof; thence Northeasterly along the Northwesterly line of said Lot 32 to the most Northerly corner thereof said point being on the Westerly Right-of-Way line of Long Avenue; thence Southeasterly to the most Westerly corner of Lot 31 in said Niesen's Sunrise View Subdivision said point being on the Easterly Right-of-Way line of said Long Avenue; thence Northeasterly along the Northwesterly line of Lots 31 and 18 in Niesen's Sunrise View Subdivision to the most Northerly corner of said Lot 18 said point being on the Westerly Right-of-Way line of Middle Avenue; thence Northeasterly to the most Westerly corner of Lot 17 in said Niesen's Sunrise View Subdivision said point being on the Easterly Right-of-Way line of said Middle Avenue; thence Northeasterly along the Northwesterly line of Lots 17 and 6 in Niesen's Sunrise View Subdivision to

the most Northerly corner of said Lot 6 said point being on the Westerly Right-of-Way line of Stubby Avenue; thence Northeasterly to the most Westerly corner of Lot 5 in said Niesen's Sunrise View Subdivision said point being on the Easterly Right-of-Way line of said Stubby Avenue; thence Northeasterly along the Northwesterly line of Lots 5 and 4 in said Niesen's Sunrise View Subdivision to the most Northerly corner of said Lot 4; thence Southeasterly along the Northeasterly line of said Lot 4 to the most Easterly corner thereof said point being on the Northwesterly Right-of-Way line of said Sunnyside Beach Drive; thence Southeasterly to the Most Westerly corner of Lot 22 in said Niesen's Subdivision said point being on the Southeasterly Right-of-Way line of said Sunnyside Beach Drive; thence Northeasterly along the Northwesterly line of Lots 22 through 24 in said Niesen's Subdivision to the most Northerly corner of said Lot 24; thence Southeasterly along the Northeasterly line of said Lot 24 to the Point of Beginning, all in the Village of Johnsburg, McHenry, County, Illinois.

The boundaries of the Area by street location generally consist of both sides of the above legally described section of Sunnyside Beach Drive.





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**SUMMARY REPORT  
(LEVY YEAR 2025)**

**VILLAGE OF JOHNSBURG**

**SPECIAL SERVICE AREA NO. 32**

December 3, 2025

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## **VILLAGE OF JOHNSBURG**



### **SUMMARY REPORT (LEVY YEAR 2025)**

Special Service Area No. 32

**Prepared for:**

**Village of Johnsburg**

**1515 Channel Beach Avenue**

**Johnsburg, IL 60051**



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## **I 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 32 ("SSA No. 32") Special Tax Bonds, Series 2016 (Wastewater Treatment Facility and Collection System Project) (the "Series 2016 Bonds") and administrative expenses and apportions the special taxes to each taxable parcel within SSA No. 32. Pursuant to the Special Service Area Act (the "Act"), the Village Board is the governing body of SSA No. 32. 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. 32 was established by Ordinance No. 10-15-33 (the "Establishing Ordinance"), adopted on May 3, 2016. The Establishing Ordinance authorized SSA No. 32 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 \$750,000, in bonds may be issued by SSA No. 32. Ordinance No. 16-17-10 (the "Bond Ordinance"), adopted on June 21, 2016, approved the form of a preliminary limited offering memorandum and provided for the issuance of \$575,000 in Series 2016 Bonds.

**C Special Taxes**

The Establishing Ordinance incorporates the SSA No. 32 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 2016 Bonds and the administration and maintenance of SSA No. 32 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. 32 2025 Special Tax Requirement is equal to \$47,908. As shown in Table 1 below, the 2025 Special Tax Requirement is equal to the sum of the Series 2016 debt service for the 12 months ending June 1, 2027, estimated administrative expenses, and the contingency for estimated delinquent special taxes and less the estimated available fund as of June 1, 2026.

**Table 1: 2025 Special Tax Requirement**

<b>Sources of Funds</b>	
Prior Year Surplus/(Deficit)	\$0
<b>Special Taxes</b>	
Billed	\$46,950
Contingency	\$958
<b>Subtotal</b>	<b>\$47,908</b>
<b>Uses of Funds</b>	
<b>Debt Service</b>	
Principal - 12/01/2026	(\$30,000)
Interest - 12/01/2026	(\$6,125)
Interest - 06/01/2027	(\$5,600)
Administrative Expenses	(\$5,225)
Contingency	(\$958)
<b>Subtotal</b>	<b>(\$47,908)</b>
<b>Projected Surplus/(Deficit) - 06/01/2027</b>	<b>\$0</b>

**II MAXIMUM, ABATED, AND EXTENDED SPECIAL TAXES**

Pursuant to the Special Tax Roll Report, the 2025 Maximum Parcel Special Taxes equal \$67,283. Subtracting the abatement of \$12,233 for prepaid properties and the 2025 Special Tax Requirement of \$47,908 results in an abatement of \$7,142 for non-prepaid properties. In accordance with the Special Tax Roll Report the Maximum Parcel Special Tax applicable to each Parcel in SSA 32 is abated in equal percentages until the special tax remaining equals the Special Tax Requirement.

The 2025 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**

<b>Maximum Parcel Special Tax</b>	<b>Abated Special Tax</b>	<b>Extended Special Tax</b>
\$2,038.88	\$264.50	\$1,774.38

### **III SPECIAL TAX DELINQUENCIES**

#### **A Special Tax Collections**

The SSA No. 32 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. 32.

**Table 3: 2024 Special Tax Receipts**

<b>Special Tax Receipts</b>	<b>Delinquent Amount</b>	<b>Delinquency Rate</b>	<b>Number of Delinquent Parcels</b>
\$55,049.76	\$0.00	0.00%	0

#### **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. 32  
Summary Report  
(Levy Year 2025)



**2025 AMENDED  
SPECIAL TAX ROLL**



Levy Year 2025  
Special Tax Roll  
Village of Johnsborg SSA No. 32  
(Wastewater Treatment Facility and Collection System Project)

Tax Parcel	Land Use	Subdivision	Block	Lot	Special Tax		
					Maximum	Abated	Levied
10-18-152-004					\$2,038.88	\$264.50	\$1,774.38
10-18-152-005					\$2,038.88	\$264.50	\$1,774.38
10-18-153-006					\$2,038.88	\$264.50	\$1,774.38
10-18-153-012					\$2,038.88	\$264.50	\$1,774.38
10-18-154-015					\$2,038.88	\$264.50	\$1,774.38
10-18-154-019					\$2,038.88	\$264.50	\$1,774.38
10-18-155-004					\$2,038.88	\$264.50	\$1,774.38
10-18-155-009					\$2,038.88	\$264.50	\$1,774.38
10-18-177-002					\$2,038.88	\$264.50	\$1,774.38
10-18-177-003					\$2,038.88	\$264.50	\$1,774.38
10-18-177-004					\$2,038.88	\$264.50	\$1,774.38
10-18-177-005					\$2,038.88	\$264.50	\$1,774.38
10-18-177-006					\$2,038.88	\$264.50	\$1,774.38
10-18-177-007					\$2,038.88	\$264.50	\$1,774.38
10-18-177-008					\$2,038.88	\$264.50	\$1,774.38
10-18-177-009					\$2,038.88	\$264.50	\$1,774.38
10-18-177-010					\$2,038.88	\$264.50	\$1,774.38
10-18-177-011					\$2,038.88	\$264.50	\$1,774.38
10-18-177-012					\$2,038.88	\$264.50	\$1,774.38
10-18-177-052					\$2,038.88	\$264.50	\$1,774.38
10-18-301-002					\$2,038.88	\$264.50	\$1,774.38
10-18-302-002					\$2,038.88	\$264.50	\$1,774.38
10-18-302-004					\$2,038.88	\$264.50	\$1,774.38
10-18-302-005					\$2,038.88	\$264.50	\$1,774.38
10-18-302-006					\$2,038.88	\$264.50	\$1,774.38
10-18-302-007					\$2,038.88	\$264.50	\$1,774.38
10-18-302-011					\$2,038.88	\$264.50	\$1,774.38
Grand Total Levy					\$55,049.76	\$7,141.60	\$47,908.16
Grand Total Count					27		



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## 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 32 in the Village of Johnsburg for the 2025 Tax Year (Wastewater Treatment Facility and Collection System Project)*, was duly passed by the President and Board of Trustees of the Village of Johnsburg.

The pamphlet form of Ordinance No. 25-26-25, 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 9<sup>th</sup> 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