



COOK COUNTY CLERK KAREN A. YARBROUGH

118 North Clark Street, Room 230, Chicago, Illinois 60602-1304

November 22, 2021

Dear Taxing District Officials,

Pursuant to Public Act 102-0519, which became law in August 2021, beginning with tax year 2021 a Prior Year Levy Adjustment amount will be included in the 2021 property tax rate calculation formula for each eligible taxing district.

Eligible taxing districts include districts subject to the Property Tax Extension Limitation Law (PTELL) aka the "Tax Cap Law". Home rule districts, Tax Increment Financing Districts, and Special Service Areas are not subject to PTELL and are therefore not eligible for this levy adjustment.

On November 15, 2021, the Cook County Treasurer's office provided the Cook County Clerk with the applicable aggregate refund amounts as defined in PA 102-0519, which were issued between November 1, 2020 and October 31, 2021. The Cook County Clerk's office will add these amounts as a line item to the 2021 Levy Edit Report and subsequent 2021 Agency Tax Rate Report for each eligible taxing district.

The Levy Adjustment amount which will be added for each taxing district is available in the enclosed spreadsheet, which is also available for download on the Clerk's website.

Cook County Clerk's website:

<https://www.cookcountyclerkil.gov/service/tax-extension-and-rates>

Direct link to spreadsheet:

<https://www.cookcountyclerkil.gov/file/12357>

These amounts are not subject to PTELL limitation, will not affect your Limiting Rate, and will not be included in the PTELL Extension Base for future tax years. These amounts will be included in the Total Non-Capped Rate and Extension and in the Total Final Rate and Grand Total Extension of each eligible taxing district.

These amounts will not be displayed as a separate line item on the 2021 property tax bills. Property tax revenue collected from these amounts will be included in the overall property tax distributions each eligible taxing district receives for tax year 2021.

Cedric Giles
Chief Deputy Clerk

James Gleffe
Deputy Chief of Staff
- Labor Counsel

Scott Kozlov
Chief Ethics Officer
- Legal Counsel

Travis Richardson
Chief Legal Counsel

John Mirkovic
Deputy Clerk - Policy

Edmund Michalowski
Deputy Clerk - Elections

Byron Steele
Deputy Clerk -
Vital Records

William Drobitsch
Deputy Clerk -
Recording Operations

Carolyn Wilhight
Deputy Clerk -
Real Estate & Tax Services

Carmen Triche-Colvin
Deputy Clerk of the Board

Kevin McDermott
Chief Technology Officer

Linda Gillie-Batchelor
Deputy Clerk - Finance

Sally Daly
Deputy Clerk -
Communications

Timothy Curry
Deputy Clerk - Security

Khang Trinh
Legal Counsel -
Recording Operations

Any taxing district which wishes to abate, reduce, or remove this Levy Adjustment fund from their 2021 tax rate calculation may adopt a levy abatement resolution.

Levy abatement resolutions should be filed with the Cook County Clerk's Tax Extension Department by April 1, 2022. Due to COVID-19 measures, Abatement resolutions should be mailed and/or emailed to:

Tax Extension Department
Honorable Karen A. Yarbrough-Cook County Clerk
118 N. Clark Street, Room 434
Chicago, IL 60602
Tax.Extension@cookcountyil.gov

Questions regarding how property tax revenue generated by this Levy Adjustment may be utilized by your taxing district should be directed to your district's legal counsel.

Sincerely,

A handwritten signature in black ink, appearing to read "Karen A. Yarbrough". The signature is fluid and cursive, with the first name "Karen" being the most prominent part.

Hon. Karen A. Yarbrough
Cook County Clerk

Enclosure.